# COMMITTEE ON FINANCE

UNITED STATES SENATE

# LEGISLATIVE CALENDAR

## NINETY-SEVENTH CONGRESS

FIRST SESSION { Convened January 5, 1981
Adjourned December 16, 1981

SECOND SESSION { Convened January 25, 1982
Adjourned December 23, 1982

ROBERT J. DOLE, Chairman

December 23, 1982

(No. 6)

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U.S. GOVERNMENT PRINTING OFFICE : 1983

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# EXTRACT FROM THE LEGISLATIVE REORGANIZATION ACT OF 1946, PUBLIC LAW 601, 79th CONGRESS, AS AMENDED

## Standing Committees of the Senate

SEC. 102. Rule XXV of the Standing Rules of the Senate is amended to read as follows:

### "RULE XXV

### "Standing Committees

"(1) The following standing committees shall be appointed at the commencement of each Congress, and shall continue and have the power to act until their successors are appointed, with leave to report by bill or otherwise on matters within their respective jurisdictions:

* * * * * * *

"(i) Committee on Finance, to which committee shall be referred all proposed legislation, messages, petitions, memorials, and other matters relating to the following subjects:

"1. Bonded debt of the United States, except as provided in the Congressional Budget Act of 1974.
"2. Customs, collection districts, and ports of entry and delivery.
"3. Deposit of public moneys.
"4. General revenue sharing.
"5. Health programs under the Social Security Act and health programs financed by a specific tax or trust fund.
"6. National social security.
"7. Reciprocal trade agreements.
"8. Revenue measures generally, except as provided in the Congressional Budget of 1974.
"9. Revenue measures relating to the insular possessions.
"10. Tariffs and import quotas, and matters related thereto.
"11. Transportation of dutiable goods."

* * * * * * *

# STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE

## HOUSE BILLS AND RESOLUTIONS

| No. and Author of Bill | Title | Reported in House | Passed House | Reported in Senate | Passed Senate | Sent to Conference | Conference Report Agreed to in— | | Date Approved | Law No. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | House | Senate | | |
| H.J. Res. 265 | To provide for a temporary increase in the public debt limit. | ................ | May 21, 1981 | Sept. 15, 1981 *No written report.* | Sept. 29, 1981 | ................ | ................ | ................ | Sept. 30, 1981 | 97-49 |
| H.J. Res. 266 | To provide for a temporary increase in the public debt limit. | ................ | May 21, 1981 | July 6, 1981 S. Rept. 97-144* | Sept. 29, 1981 | ................ | ................ | ................ | Sept. 30, 1981 | 97-48 |
| H.J. Res. 519 | To provide for a temporary increase in the public debt limit. | ................ | June 23, 1982 | ................ | June 23, 1982 | ................ | ................ | ................ | June 28, 1982 | 97-204 |
| H.J. Res. 520 | To provide for a temporary increase in the public debt limit. | ................ | June 23, 1982 | Aug. 11, 1982 *No written report.* | Sept. 23, 1982 | ................ | ................ | ................ | Sept. 30, 1982 | 97-270 |
| H.R. 1184 Mr. Shannon | To amend the Tariff Schedules of the United States regarding the rate of duty that may be proclaimed by the President with respect to sugar imports. | Sept. 2, 1981 H. Rept. 97-225* | Oct. 13, 1981 | ................ | ................ | ................ | ................ | ................ | ................ | ........ |
| H.R. 1524 Mr. Rousselot | To amend the Internal Revenue Code of 1954 to provide that certain procedures and adjustments shall be treated as inconsistent with the normalization method of treating public utility property. | Sept. 16, 1982 H. Rept. 97-827 | Sept. 20, 1982 | Sept. 30, 1982 S. Rept. 97-643* | ................ | ................ | ................ | ................ | ................ | ........ |
| H.R. 1553 Mr. Rostenkowski | To provide for a temporary increase in the public debt limit. | Feb. 3, 1981 H. Rept. 97-1 | Feb. 5, 1981 | Feb. 5, 1981 *Ordered placed on the calendar.* | Feb. 6, 1981 | ................ | ................ | ................ | Feb. 7, 1981 | 97-2 |
| H.R. 1635 Mr. Wirth | For the relief of the Jefferson County Mental Health Center, Inc., and of other current and former employees thereof. | Sept. 22, 1981 H. Rept. 97-241* | Oct. 6, 1981 | Sept. 23, 1982 S. Rept. 97-576* | ................ | ................ | ................ | ................ | ................ | ........ |
| H.R. 2540 Mr. Gibbons | To authorize appropriations for the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1982, and for other purposes. | Apr. 10, 1981 H. Rept. 97-21 | June 2, 1981 | June 3, 1981 *Ordered placed on the calendar.* | ................ | ................ | ................ | ................ | ................ | ........ |
| H.R. 3191 Mr. Guarini | To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions. | Sept. 16, 1982 H. Rept. 97-828* | Dec. 16, 1982 | ................ | ................ | ................ | ................ | ................ | ................<br>................ | ........ |

Note: See footnotes at end of table.

# HOUSE BILLS AND RESOLUTIONS

| No. and Author of Bill | Title | Reported in House | Passed House | Reported in Senate | Passed Senate | Sent to Conference | Conference Report Agreed to in— | | Date Approved | Law No. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | House | Senate | | |
| H.R. 3982<br>Mr. Jones of Okla. and others | To provide for reconciliation pursuant to sec. 301 of the first concurrent resolution on the budget for the fiscal year 1982. | June 19, 1981<br>H. Rept. 97-158 | June 26, 1981 | July 8, 1981<br>*Ordered placed on the calendar.* | July 13, 1981* | July 15, 1981 | July 31, 1981<br>H. Rept. 97-208 | July 31, 1981<br>H. Rept. 97-208 | Aug. 13, 1981 | 97-35 |
| H.R. 4242<br>Mr. Rostenkowski | To amend the Internal Revenue Code of 1954 to encourage economic growth through reductions in individual income tax rates, the expensing of depreciable property, incentives for small businesses, and incentives for savings, and for other purposes. | July 24, 1981<br>H. Rept. 97-201 | July 29, 1981 | July 30, 1982<br>*Held at the desk in the Senate.* | July 31, 1981* | July 31, 1981 | Aug. 4, 1981<br>H. Rept. 97-215 | Aug. 3, 1981<br>S. Rept. 97-176 | Aug. 13, 1981 | 97-34 |
| H.R. 4331<br>Mr. Bolling | To amend the Omnibus Reconciliation Act of 1981 to restore minimum benefits under the Social Security Act. | ................ | July 31, 1981 | Sept. 9, 1981<br>*Ordered placed on the calendar.* | Oct. 15, 1981* | Nov. 4, 1981 | Dec. 14, 1981<br>H. Rept. 97-409 | Dec. 15, 1981<br>H. Rept. 97-409 | Dec. 29, 1981 | 97-123 |
| H.R. 4566<br>Mr. Gibbons | To reduce certain duties, to suspend temporarily certain duties, and for other purposes. | Sept. 25, 1981<br>H. Rept. 97-257 | Oct. 13, 1981 | Sept. 21, 1982<br>S. Rept. 97-564 | ................ | Dec. 21, 1982 | Dec. 21, 1982<br>H. Rept. 97-989 | Dec. 22, 1982<br>H. Rept. 97-989 | Jan. 12, 1983 | 97-446 |
| H.R. 4577<br>Mr. Coelho | To provide that the provisions of sec. 252 of the Economic Recovery Tax Act of 1981 (relating to transfers of property to employees subject to certain restrictions) shall apply to certain transfers occurring during 1973. | Sept. 16, 1982<br>H. Rept. 97-830 | Sept. 22, 1982 | Nov. 15, 1982<br>S. Rept. 97-667* | ................ | ................ | ................ | ................ | ................ | ........ |
| H.R. 4613<br>Mr. Conable | To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States. | Apr. 29, 1982<br>H. Rept. 97-496* | May 5, 1982 | May 10, 1982<br>*Ordered placed on the calendar.* | Sept. 28, 1982* | Sept. 30, 1982.—House agreed to Senate amendment with amendments.<br>Oct. 2, 1982.—Senate agreed to House amendments. | | | Oct. 25, 1982 | 97-365 |
| H.R. 4717<br>Mr. Jenkins | To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition of income of LIFO inventory amounts. | Dec. 14, 1981<br>H. Rept. 97-405* | Dec.15, 1981 | ................ | Dec. 16, 1981* | Mar. 30, 1982 | Oct. 1, 1982<br>H. Rept. 97-929 | Oct. 1, 1982<br>H. Rept. 97-929 | Oct. 25, 1982 | 97-362 |
| H.R. 4948<br>Mr. Matsui | To amend the Internal Revenue Code of 1954 to provide for the application of cash or deferred arrangement rules to money purchase plans. | Sept. 16, 1982<br>H. Rept. 97-831* | Sept. 20, 1982 | ................ | ................ | ................ | ................ | ................ | ................ | ........ |
| H.R. 4961<br>Mr. Stark | To make miscellaneous changes in the tax laws, and for other purposes. | Dec. 14, 1981<br>H. Rept. 97-404* | Dec. 15, 1981 | July 12, 1982<br>S. Rept. 97-494 | July 23, 1982* | July 28, 1982 | Aug. 19, 1982<br>H. Rept. 97-760 | Aug. 19, 1982<br>S. Rept. 97-530 | Sept. 3, 1982 | 97-248 |
| H.R. 5159<br>Mr. Rostenkowski | To amend the Internal Revenue Code of 1954 to provide a temporary increase in the tax imposed on producers of coal, and for other purposes. | Dec. 14, 1981<br>H. Rept. 97-406, Pt. 1 | Dec. 15, 1981 | Dec. 15, 1981<br>*Ordered placed on the calendar.* | Dec. 16, 1981* | Dec. 16, 1981.—House agreed to Senate amendment. | | | Dec. 29, 1981 | 97-119 |

Note: See footnotes at end of table.

## HOUSE BILLS AND RESOLUTIONS

| No. and Author of Bill | Title | Reported in House | Passed House | Reported in Senate | Passed Senate | Sent to Conference | Conference Report Agreed to in— | | Date Approved | Law No. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | House | Senate | | |
| H.R. 5470<br>Mr. Jacobs | To amend the Internal Revenue Code of 1954 with respect to the tax treatment of periodic payments for damages received on account of personal injury or sickness. | Sept. 16, 1982<br>H. Rept. 97-832 | Sept. 20, 1982 | Oct. 1, 1982<br>S. Rept. 97-646 | Oct. 1, 1982 | Dec. 18, 1982 | Dec. 21, 1982<br>H. Rept. 97-984 | Dec. 22, 1982<br>H. Rept. 97-984 | Jan. 14, 1983 | 97-473 |
| H.R. 5573<br>Mr. Stark | To amend the Internal Revenue Code of 1954 to encourage contributions of computer equipment to elementary and secondary schools | Sept. 17, 1982<br>H. Rept. 97-836 | Sept. 22, 1982 | Oct. 1, 1982<br>S. Rept. 97-647* | .............. | .............. | .............. | .............. | .............. | ....... |
| H.R. 6055<br>Mr. Rostenkowski | To revise subchapter S of the Internal Revenue Code of 1954 (relating to small business corporations). | Sept. 16, 1982<br>H. Rept. 97-826 | Sept. 20, 1982 | Sept. 29, 1982<br>S. Rept. 97-640 | Sept. 30, 1982* | .............. | .............. | .............. | Oct. 19, 1982 | 97-354 |
| H.R. 6056<br>Mr. Rostenkowski | To make technical corrections related to the Economic Recovery Tax Act of 1981, the Crude Oil Windfall Profit Tax Act of 1980, and the Installment Sales Revision Act of 1980. | Sept. 8, 1982<br>H. Rept. 97-794 | Sept. 24, 1982 | Sept. 27, 1982<br>S. Rept. 97-592 | Sept. 30, 1982* | Dec. 17, 1982 | Dec. 21, 1982<br>H. Rept. 97-986 | Dec. 22, 1982<br>H. Rept. 97-986 | Jan. 12, 1983 | 97-448 |
| H.R. 6094<br>Mr. Gibbons | To authorize appropriations for the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1983, and for other purposes. | Apr. 29, 1982<br>H. Rept. 97-497* | June 16, 1982 | June 22, 1982<br>*Ordered placed on the calendar.* | Sept. 30, 1982* | Dec. 21, 1982 | Dec. 21, 1982<br>H. Rept. 97-988 | Dec. 22, 1982<br>H. Rept. 97-988 | Jan. 12, 1983 | 97-456 |
| H.R. 6198<br>Mr. Kastenmeier | To amend the manufacturing clause of the copyright law. | June 10, 1982<br>H. Rept. 97-575 Pt. 2 | June 16, 1982 | .............. | June 30, 1982 | July 18, 1982.—Vetoed by the President.<br>July 13, 1982.—House voted to override the veto.<br>July 13, 1982.—Senate voted to override the veto. | | | | 97-215 |
| H.R. 6211<br>Mr. Anderson, and others | To authorize appropriations for construction of certain highways in accordance with title 23, United States Code, for highway safety, for mass transportation in urban and rural areas, and for other purposes. | May 17, 1982<br>H. Rept. 97-555** | Dec. 7, 1982 | Dec. 9, 1982<br>*No written report.* | Dec. 21, 1982* | Dec. 21, 1982 | Dec. 21, 1982<br>H. Rept. 97-987 | Dec. 23, 1982<br>H. Rept. 97-987 | Jan. 6, 1983 | 97-424 |
| H.R. 6254<br>Mr. Ferraro | To amend title 3, United States Code, to clarify the function of the U.S. Secret Service Uniformed Division with respect to certain foreign diplomatic missions in the United States, and for other purposes. | May 17, 1982<br>H. Rept. 97-533** | June 15, 1982* | Dec. 19, 1982<br>*Committee on Finance discharged by unanimous consent.* | Dec. 19, 1982 | .............. | .............. | .............. | Jan. 4, 1983 | 97-418 |
| H.R. 7093<br>Mr. De Lugo | To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income. | Sept. 16, 1982<br>H. Rept. 97-833 | Sept. 20, 1982 | Oct. 1, 1982<br>S. Rept. 97-648 | Dec. 3, 1982* | Dec. 18, 1982 | Dec. 21, 1982<br>H. Rept. 97-985 | Dec. 21, 1982<br>H. Rept. 97-985 | Jan. 12, 1983 | 97-455 |
| H.R. 7094<br>Mr. Rangel | To amend the Internal Revenue Code of 1954 to impose a tax on failures to adhere to conditions of existing determination letters relating to independent management of the assets of multiemployer plans. | Sept. 17, 1982<br>H. Rept. 97-839 | Sept. 20, 1982 | Oct. 18, 1982<br>S. Rept. 97-662 | .............. | .............. | .............. | .............. | .............. | ....... |
| H.R. 7397<br>Mr. Gibbons, and others | To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region. | Dec. 10, 1982<br>H. Rept. 97-958* | Dec. 17, 1982* | Dec. 21, 1982<br>*No written report.* | .............. | .............. | .............. | .............. | .............. | ....... |

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* With amendments.

** Reported by the House Committee on Public Works and Transportation.

# STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY THE COMMITTEE ON FINANCE

## SENATE BILLS AND RESOLUTIONS

| No. and Author of Bill | Title | Reported in House | Passed House | Reported in Senate | Passed Senate | Sent to Conference | Conference Report Agreed to in— | | Date Approved | Law No. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | House | Senate | | |
| S. Res. 25<br>Mr. Dole | Authorizing expenditures by the Committee on Finance. | ........ | ........ | Jan. 19, 1981<br>*No written report.*<br>Feb. 24, 1981<br>S. Rept. 97-13† | Mar. 3, 1981* | ........ | ........ | ........ | ........ | ........ |
| S. Res. 26<br>Mr. Dole | Authorizing the printing of extra copies of a document for use of the Committee on Finance. | ........ | ........ | Jan. 19, 1981<br>*No written report.*<br>May 6, 1981<br>S. Rept.97-53† | May 12, 1981 | ........ | ........ | ........ | ........ | ........ |
| S. Res. 87<br>Mr. Heinz | Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes. | ........ | ........ | June 15, 1981<br>S. Rept. 97-135* | July 14, 1981* | ........ | ........ | ........ | ........ | ........ |
| S. Res. 238<br>Mr. Bentsen | To retain the deductibility from personal taxes of interest paid on residential mortgages. | ........ | ........ | Dec. 2, 1981<br>*No written report.* | Dec. 7, 1981 | ........ | ........ | ........ | ........ | ........ |
| S. Res. 291<br>Mr. Dole | Authorizing expenditures by the Committee on Finance. | ........ | ........ | Jan. 28, 1982<br>*No written report.*<br>Mar. 4, 1982<br>S. Rept. 97-289† | Mar. 11, 1982 | ........ | ........ | ........ | ........ | ........ |
| S. Res. 344<br>Mr. Hart | Supporting the President's decision to prohibit the import of Libyan oil into the United States. | ........ | ........ | ........ | Mar. 18, 1982 | ........ | ........ | ........ | ........ | ........ |
| S. Res. 386<br>Mr. Danforth | To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade. | ........ | ........ | May 27, 1982<br>S. Rept. 97-442 | Sept. 24, 1982 | ........ | ........ | ........ | ........ | ........ |
| S. Res. 445<br>Mr. Dole | To express the sense of the Senate concerning consultations with the Government of the Socialist Republic of Romania with respect to facilitation of increased emigration and the encouragement of religious and cultural freedom. | ........ | ........ | Aug. 13, 1982<br>S. Rept. 97-522 | Sept. 24, 1982 | ........ | ........ | ........ | ........ | ........ |

Note: See footnotes at end of table.

# SENATE BILLS AND RESOLUTIONS

| No. and Author of Bill | Title | Reported in House | Passed House | Reported in Senate | Passed Senate | Sent to Conference | Conference Report Agreed to in— | | Date Approved | Law No. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | House | Senate | | |
| S. Res. 462<br>Mr. Bentsen | To express the sense of the Senate concerning consultations with the Government of Japan on exports of agricultural products from the United States to Japan. | | | Sept. 30, 1982<br>S. Rept. 97-642 | Sept. 30, 1982 | | | | | |
| S. Res. 465<br>Mr. Dole | To express the sense of the Senate that the restoration of U.S. competitiveness in agricultural trade should be pursued through every legitimate means, and without reference to political or economic problems in nonagricultural areas. | | | Sept. 23, 1982<br>S. Rept. 97-578 | Oct. 1, 1982 | | | | | |
| S. Res. 507<br>Mr. Dole | Waiving sec. 303(a) and sec. 402(a) of the Congressional Budget Act of 1974 for consideration of H.R. 6211, the Surface Transportation Assistance Act of 1982 and certain amendments thereto. | | | Dec. 9, 1982<br>*No written report.*<br>Dec. 9, 1982<br>*No written report.* | Dec. 10, 1982 | | | | | |
| S. Res. 525<br>Mr. Baker (for Mr. Grassley), and others | To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from U.S. investment tax credit. | | | | Dec. 21, 1982 | | | | | |
| S. Con. Res. 100<br>Mr. Heinz | Relating to steel unfair trade practice cases. | | | June 17, 1982<br>*No written report.* | June 22, 1982 | | | | | |
| S. 393<br>Mr. Dole | To provide for a temporary increase in the public debt limit. | | | Feb. 5, 1981.<br>*No written report.* | | | | | | |
| S. 754<br>Mr. Moynihan | To require that most-favored-nation treatment be granted only to the products of countries which have not expropriated U.S. citizens' property without compensation therefor. | | | Sept. 14, 1981<br>S. Rept. 97-189*<br>Oct. 19,1981<br>S. Rept. 97-211** | | | | | | |
| S. 1201<br>Mr. Dole | To amend the Trade Act of 1974 with respect to trade adjustment assistance. | | | May 15, 1981<br>*S. Rept. 97-103*<br>Nov. 4, 1981<br>*Indefinitely postponed.* | | | | | | |
| S. 1202<br>Mr. Dole | To authorize appropriations for the U.S. Customs Service for fiscal year 1982, and for other purposes. | | | May 25, 1981<br>S. Rept. 97-104 | | | | | | |
| S. 1203<br>Mr. Dole | To authorize appropriations for the U.S. International Trade Commission and the Office of the U.S. Trade Representative for fiscal year 1982, and for other purposes. | | | May 15, 1981<br>S. Rept. 97-105 | | | | | | |

Note: See footnotes at end of table.

# SENATE BILLS AND RESOLUTIONS

| No. and Author of Bill | Title | Reported in House | Passed House | Reported in Senate | Passed Senate | Sent to Conference | Conference Report Agreed to in— | | Date Approved | Law No. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | House | Senate | | |
| S. 1249<br>Mr. Percy | To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States. | .............. | .............. | Dec. 3, 1981<br>S. Rept. 97-287*<br>May 3, 1982<br>S. Rept. 97-378*** | .............. | .............. | .............. | .............. | .............. | ........ |
| S. 1377<br>Mr. Domenici | To provide for reconciliation pursuant to title III of the first concurrent resolution on the budget for fiscal year 1982 (H. Con. Res. 115, 97th Congress). | .............. | .............. | June 17, 1981<br>S. Rept. 97-139‡ | June 25, 1981 | .............. | .............. | .............. | Dec. 29, 1981 | 97-129 |
| S. 1946<br>Mr. Moynihan | To provide for the final settlement of certain claims against Czechoslovakia, and for other purposes. | .............. | Dec. 15, 1981* | .............. | Dec. 11, 1981 | .............. | .............. | .............. | Dec. 29, 1981 | 97-127 |
| S. 2094<br>Mr. Danforth | To amend the Trade Act of 1974 to ensure reciprocal trade opportunities, and for other purposes. | .............. | .............. | June 30, 1982<br>S. Rept. 97-483 | .............. | .............. | .............. | .............. | .............. | ........ |
| S. 2555<br>Mr. Dole | To authorize appropriations for the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1983, and for other purposes. | .............. | .............. | May 20, 1982<br>S. Rept. 97-410 | .............. | .............. | .............. | .............. | .............. | ........ |

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* With amendments.

** Reported by the Senate Committee on Foreign Relations.

*** Reported by the Senate Committee on Governmental Affairs.

†Reported by the Senate Committee on Rules and Administration.

‡Reported by the Senate Committee on the Budget.

# PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

Jan. 15, 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on committees which advise and consult with the Secretary for calendar year 1980. **(EC No. 23.)**

Jan. 15, 1981

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Implementing GAO's Recommendations on the Social Security Administration's Programs Could Save Billions." **(EC No. 24.)**

Jan. 19, 1981

Communication from the Attorney General, transmitting, pursuant to law, notice that the United States will not defend the constitutionality of sec. 202(f) of the Social Security Act. **(EC No. 97.)**

Jan. 19, 1981

Communication from the Secretary of the Treasury, transmitting, pursuant to law, the "Treasury Combined Statement of Receipts, Expenditures and Balances of the United States Government for the Fiscal Year Ended Sept. 30, 1980." **(EC No. 98.)**

Jan. 19, 1981

Communication from the Chairman of National Commission on Social Security, transmitting, pursuant to law, the recommendations contained in the final report of the Commission. **(EC No. 99.)**

Jan 19, 1981

Communication from the Director of Management and Budget, Executive Office of the President, transmitting, pursuant to law, a cumulative report of budget rescissions and deferrals for January 1981 pursuant to the order of Jan. 30, 1975. (Referred jointly to the Committees on Appropriations; Budget; Foreign Relations; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Labor and Human Resources; Energy and Natural Resources; Judiciary; Finance; and Environment and Public Works. **(EC No. 200.)**

Jan. 21, 1981

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to strengthen and improve medicaid services to low-income children and pregnant women, and for other purposes. **(EC No. 218.)**

Jan. 21, 1981

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend the Social Security Act to increase the effectiveness and improve the administration of certain programs under this act, and for other purposes. **(EC No. 219.)**

Jan. 21, 1981

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend title II of the Social Security Act, and related provisions of the Internal Revenue Code of 1954, for miscellaneous purposes. **(EC No. 220.)**

Jan. 27, 1981

Communication from the Chairman of the U.S. International Trade Commission, transmitting pursuant to law, the 24th quarterly report on trade between the United States and nonmarket economy countries. **(EC No. 255.)**

Jan. 27, 1981

Communication from the Secretary of the Treasury, transmitting a draft of proposed legislation to authorize the Secretary of the Treasury to obtain certain services and facilities and incur certain administrative expenditures, and for other purposes. **(EC No. 256.)**

Jan. 27, 1981

Communication from the Secretary of the Treasury, transmitting a draft of proposed legislation to authorize appropriations for the U.S. Customs Service for fiscal years 1982 and 1983. **(EC No. 257.)**

Jan. 27, 1981

Communication from the Acting U.S. Trade Representative, transmitting, pursuant to law, the semiannual report on the enforcement of U.S. rights under trade agreements and for response by the United States to unfair trade practices of foreign governments which burden or restrict U.S. commerce for the period July 1 through Dec. 31, 1980. **(EC No. 258.)**

Jan. 30, 1981

Communication from the Chairman of the U.S. Railroad Retirement Board, transmitting a draft of proposed legislation to amend the Railroad Retirement Act of 1974 and the Railroad Retirement Tax Act to assure increased revenues, reduced costs, and simplified administration. **(EC No. 285.)**

## PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

Feb. 3, 1981

Communication from the Chairman of the U.S. International Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1982. **(EC No. 305.)**

Feb. 16, 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the Department's report on the State medicaid program. **(EC No. 367.)**

Feb. 16, 1981

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Millions Can Be Saved by Identifying Security Income Recipients Owning Too Many Assets." **(EC No. 368.)**

Feb. 16, 1981

Communication from the Secretary of the Treasury, transmitting, pursuant to law, the Treasury combined statement of receipts, expenditures, and balances of the U.S. Government for the fiscal year ended September 30, 1980. **(EC No. 369.)**

Feb. 17, 1981

Communication from the Secretary of Labor, transmitting, pursuant to law, the 10th annual report on the work incentive program. **(EC No. 409.)**

Feb. 18, 1981

Message from the President—Transmitting certain documents describing his proposed program for economic recovery. (Jointly referred to the Committees on Agriculture, Nutrition, and Forestry; Appropriations; Armed Services; Banking, Housing, and Urban Affairs; Budget; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Governmental Affairs; Judiciary; Labor and Human Resources; Rules and Administration; and Veterans' Affairs.) **(PM No. 31.)**

Feb. 19, 1981

Message from the President—Describing his proposed program for economic recovery. (Jointly referred to the Committees on Agriculture, Nutrition, and Forestry; Appropriations; Armed Services; Banking, Housing, and Urban Affairs; Budget; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Governmental Affairs; Judiciary; Labor and Human Resources; Rules and Administration; and Veterans' Affairs.) **(PM No. 32.)**

Feb. 26, 1981

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Analysis of Proposed New Standards for Nursing Homes Participating in Medicare and Medicaid." **(EC No. 483.)**

Feb. 26, 1981

Communication from the U.S. Trade Representative, transmitting a proposed bill to provide authorization for the Office of Trade Representative through fiscal year 1985 and to provide express authority for certain actions. **(EC No. 500.)**

Mar. 6, 1981

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "American Employment Abroad Discouraged by U.S. Income Tax Laws." **(EC No. 530.)**

Mar. 17, 1981

Message from the President—Reporting budget rescissions and deferrals. (Jointly referred to the Committees on Appropriations; Budget; Commerce, Science, and Transportation; Environment and Public Works; Agriculture, Nutrition, and Forestry; Labor and Human Resources; Energy and Natural Resources; Banking, Housing, and Urban Affairs; Finance; Veterans' Affairs; Governmental Affairs; Armed Services; Judiciary; and the Select Committee on Small Business.) **(PM No. 37.)**

Mar. 19, 1981

Message from the President—Reporting rescission proposals and a deferral in budget authority previously provided by the Congress. (Jointly referred to the Committees on Appropriations; Budget; Commerce, Science, and Transportation; Labor and Human Resources; Energy and Natural Resources; Banking, Housing, and Urban Affairs; Environment and Public Works; Governmental Affairs; and Finance.) **(PM No. 38.)**

Mar. 23, 1981

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Action Needed To Resolve Problem of Outstanding Supplemental Security Income Checks." **(EC No. 660.)**

Mar. 23, 1981

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "More Diligent Followup Needed To Weed Out Ineligible SSA Disability Beneficiaries. **(EC No. 661.)**

Mar. 23, 1981

Communication from the Secretary of Labor, transmitting a draft of proposed legislation to amend the Federal-State Extended Unemployment Compensation Act of 1970 to eliminate the national trigger for extended compensation, change the State trigger, to provide for a qualifying requirement, and for other purposes. **(EC No. 662.)**

Mar. 23, 1981

Communication from the Acting Secretary of the Treasury, transmitting, pursuant to law, the annual report of the Department of the Treasury's Office of Revenue Sharing for fiscal year 1980. **(EC No. 663.)**

# PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

Mar. 23, 1981

Communication from the Chairman of the National Commission on Social Security, transmitting, pursuant to law, the final report of the Commission. **(EC No. 664.)**

Mar. 30, 1981

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the third annual report on the financial conditions and results of the operation of the Black Lung Disability Act. **(EC No. 805.)**

Apr. 1, 1981

Communication from the Secretary of Labor, transmitting a draft of proposed legislation to amend the Trade Act of 1974 to provide for changes in adjustment assistance for workers, and for other purposes. **(EC No. 839.)**

Apr. 7, 1981

Message from the President—Transmitting revised budget proposals for fiscal year 1982. (Jointly referred to the Committees on Agriculture, Nutrition, and Forestry, Armed Services, Banking, Housing, and Urban Affairs, Budget, Commerce, Science, and Transportation, Energy and Natural Resources, Environment and Public Works, Finance, Foreign Relations, Governmental Affairs, Judiciary, Labor and Human Resources, Rules and Administration, Small Business, Veterans' Affairs, and the Select Committee on Indian Affairs.) **(PM No. 42.)**

Apr. 7, 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the fifth annual report on the child support enforcement programs. **(EC No. 883.)**

Apr. 7, 1981

Communication from the Chairman of the U.S. International Trade Commission, transmitting, pursuant to law, the annual report on trade between the United States and the nonmarket economy countries. **(EC No. 884.)**

Apr. 9, 1981

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend the Social Security Act to eliminate nonbasic benefits. **(EC No. 918.)**

Apr. 27, 1981

Communication from the Acting Commissioner of Social Security, transmitting, pursuant to law, a report on a matching system for the social security system. **(EC No. 946.)**

Apr. 27, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Revising Social Security Benefit Formula Which Favors Short-Term Workers Could Save Billions." **(EC No. 947.)**

Apr. 30, 1981

Message from the President—Transmitting the annual report relating to developments under the Automotive Products Trade Act during 1979. **(PM No. 49.)**

Apr. 30, 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on State medicaid program compliance with sec. 190(g) of the Social Security Act. **(EC No. 998.)**

Apr. 30, 1981

Communication from the Deputy U.S. Trade Representative, transmitting, pursuant to law, the biannual report on the operation and effect of the Sugar Agreement. **(EC No. 999.)**

Apr. 30, 1981

Communication from the U.S. Trade Representative, transmitting, pursuant to law, notification of the increase in duty on ethyl alcohol imported for fuel use into the United States. **(EC No. 1000.)**

May 4, 1981

Communication from the Secretary of Health and Human Services, transmitting notice that the annual report on title XX of the Social Security Act will be late. **(EC No. 1072.)**

May 4, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Assurance Needed That Import Classifications Are Accurate." **(EC No. 1073.)**

May 4, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Fictitious Tax Deposit Claims Plague IRS." **(EC No. 1074.)**

May 7, 1981

Communication from the Chairman of the U.S. International Trade Commission, transmitting a draft of proposed legislation to authorize appropriations for the Commission for fiscal year 1983. **(EC No. 1112.)**

May 7, 1981

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation making certain social welfare amendments to the Social Security Act. **(EC No. 1113.)**

May 12, 1981

Communication from the Secretary of the Treasury, transmitting, pursuant to law, the eighth annual report on the operation and effect of the Domestic International Sales Corporation legislation. **(EC No. 1142.)**

## PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

May 12, 1981

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to consolidate Federal grants to States for social services, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of its responsibility for program administration, and for other purposes. (Jointly referred to the Committees on Finance and Labor and Human Resources.) **(EC No. 1161.)**

May 18, 1981

Communication from the Secretary of the Interior, transmitting a draft of proposed legislation to establish a revolving fund in the Department to be known as the Digital Cartography Fund. **(EC No. 1188.)**

May 20, 1981

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to provide a ceiling on Federal expenditures for medicaid, to increase States' flexibility to determine the scope of their medicaid programs, to make other amendments to the medicare and medicaid programs, and for other purposes. **(EC No. 1212.)**

May 20, 1981

Communication from the Secretary of Commerce, transmitting a draft of proposed legislation to improve the operation of the adjustment assistance programs for firms and industries under the Trade Act of 1974, and for other purposes. **(EC No. 1213.)**

June 2, 1981

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the 25th annual report on the condition and results of the operation of the Highway Trust Fund. **(EC No. 1274.)**

June 9, 1981

Communication from the Executive Director of the Advisory Commission on Intergovernmental Relations, transmitting, pursuant to law, a copy of a completed study of certain Federal, State, and local government role relationships. **(EC No. 1344.)**

June 11, 1981

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the Annual Report of the Secretary of the Treasury on the State of the Finances, Fiscal Year 1981. **(EC No. 1362.)**

June 11, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Assessing the Impact of Federal and State Taxes on the Domestic Minerals Industry." **(EC No. 1363.)**

June 11, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Millions Can Be Saved by Improving the Productivity of State and Local Governments Administering Federal Income Maintenance Assistance Programs." **(EC No. 1364.)**

June 16, 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the annual report on activities carried out under title XX of the Social Security Act for fiscal year 1980. **(EC No. 1407.)**

June 18, 1981

Communication from the U.S. Trade Representative, transmitting, pursuant to law, notice that the President has decided to renew the United States-Romanian and United States-Hungarian Trade Agreements. **(EC No. 1437.)**

July 10, 1981

Communication from the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds, transmitting, pursuant to law, the annual report of the Board of Trustees for 1981 on the trust funds. **(EC No. 1518.) (H. Doc. Nos. 97-66, 97-67, 97-68.)**

July 10, 1981

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the tenth annual report on the operations of the Airport and Airway Trust Fund. **(EC No. 1519.)**

July 10, 1981

Communication from the Chairman of the U.S. International Trade Commission, transmitting, pursuant to law, the 26th quarterly report on trade between the United States and nonmarket economy countries. **(EC No. 1520.)**

July 18, 1981

Communication from the Assistant Secretary of the Army (Civil Works), transmitting, pursuant to law, remarks on proposed legislation transmitted to Congress relating to the recovery of certain Corps of Engineers expenditures. **(EC No. 1597.)**

July 18, 1981

Communication from the Administrator of the Health Care Financing Administration, Department of Health and Human Services, transmitting, pursuant to law, a report entitled "Medicare: Health Insurance for the Aged and Disabled, 1978 and 1979—Reimbursement by State and County." **(EC No. 1598.)**

July 20, 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a summary report on the assessment of current State practices in title XX funded day care programs. **(EC No. 1618.)**

# PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

July 27, 1981

Message from the President—Transmitting the Report on East-West Trade. **(PM No. 67.)**

July 28, 1981

Communication from the Attorney General of the United States, transmitting, pursuant to law, notice that the United States will not ask the Supreme Court to review the decision of the district court in Evans versus Schweicker. **(EC No. 1677.)**

July 30, 1981

Communication from the U.S. Trade Representative, transmitting, pursuant to law, the semiannual report for the prior 6 month period on the cases pending, new petitions received, and actions taken by the President. **(EC No. 1695.)**

Sept. 9, 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the Social Security Annual Report to the Congress for Fiscal Year 1980. **(EC No. 1722.)**

Sept. 9, 1981

Communication from the Secretary of the Interstate Commerce Commission, transmitting, pursuant to law, notice that the Commission will not be able to render a decision in Docket No. 37619, Iron Ore, Randville to Iron Mountain, MI, Escanaba & Lake Superior, within the statutory 5 month period. **(EC No. 1771.)**

Sept. 9, 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on State medicaid program compliance with sec. 1903(g) of the Social Security Act. **(EC No. 1772.)**

Sept. 9. 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a bound copy of the reports of the 1979 Advisory Council on Social Security's findings and recommendations. **(EC No. 1773.)**

Sept. 9, 1981

Communication from the Director of the Office of Management and Budget, Executive Office of the President, transmitting, pursuant to law, a cumulative report on budget rescissions and deferrals dated Aug. 1, 1981; pursuant to the order of Jan. 30, 1975. (Jointly referred to the Committees on Appropriations; Budget; Banking, Housing, and Urban Affairs; Environment and Public Works; Commerce, Science, and Transportation; Foreign Relations; Agriculture, Nutrition, and Forestry; Labor and Human Resources; Energy and Natural Resources; Indian Affairs; Finance; Veterans' Affairs; Governmental Affairs; Armed Services; Small Business; and Judiciary.) **(EC No. 1789.)**

Sept. 9, 1981

Communication from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to amend ch. 84, sec. 1752, of title 18, United States Code, to authorize the Secretary of the Treasury to establish zones of protection for certain persons protected by the U.S. Secret Service. **(EC No. 1793.)**

Sept. 9, 1981

Communication from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to amend certain provisions applicable to compensation for the overtime inspectional service of employees of the U.S. Customs Service, and for other purposes. **(EC No. 1794.)**

Sept. 9, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Perspective on Income Security and Social Services and an Agenda for Analysis". **(EC No. 1795.)**

Sept. 9, 1981

Communication from the Administrator of the Health Care Financing Administration, Department of Health and Human Services, transmitting, pursuant to law, a report on a new system of records for the Administration. **(EC No. 1810.)**

Sept. 10, 1981

Message from the President—Reporting two new deferrals, and revisions to three previously reported deferrals. (Jointly referred to the Committees on Appropriations; Budget; Foreign Relations; Finance; Commerce, Science, and Transportation; and Energy and Natural Resources.) **(PM No. 76.)**

Sept. 11, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report entitled "U.S. Laws and Regulations Applicable to Imports From Nonmarket Economies Could Be Improved." **(EC No. 1899.)**

Sept. 11, 1981

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the statistical appendix to the annual report of the Secretary of the Treasury on the state of the finances, fiscal year 1980. **(EC No. 1900.)**

Sept. 11, 1981

Communication from the Administrator of the Aeronautics and Space Administration, transmitting a draft of proposed legislation to amend the Tariff Schedules of the United States to permit the free entry of material certified by the National Aeronautics and Space Administration to the Commissioner of Customs as intended to be launched into space or to be spare parts or necessary and uniquely associated support equipment for use in connection with such launch, and for other purposes. **(EC No. 1901.)**

## PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

Sept. 15, 1981

Message from the President—Transmitting the quarterly report on East-West Trade covering the first quarter of 1981. **(PM No. 77.)**

Sept. 18, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report and summary entitled "Billions of Dollars Are Involved in Taxation of the Life Insurance Industry—Some Corrections in the Law Are Needed." **(EC No. 1955.)**

Sept. 24, 1981

Communication from the U.S. Trade Representative, transmitting, pursuant to law, the annual report on the operation of the International Coffee Agreement. **(EC No. 1973.)**

Oct. 1, 1981

Message from the President—Reporting 26 deferrals of fiscal year 1982 funds. (Jointly referred to the Committees on Appropriations; Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Energy and Natural Resources; Labor and Human Resources; Foreign Relations; Finance; Environment and Public Works; and Judiciary.) **(PM No. 80.)**

Oct. 1, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Millions Paid Out In Duplicate and Forged Government Checks." **(EC No. 2008.)**

Oct. 6, 1981

Communication from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to amend the State and Local Fiscal Assistance Act to reduce the Federal payment for fiscal year 1982 by 12 percent. **(EC No. 2034.)**

Oct. 7, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Tax Revenues Lost and Beneficiaries Inadequately Protected When Private Pension Plans Terminate." **(EC No. 2049.)**

Oct. 7, 1981

Communication from the Chairman of the U.S. International Trade Commission, transmitting, pursuant to law, the Commission's 27th quarterly report on trade between the United States and the nonmarket economy countries. **(EC No. 2050.)**

Oct. 14, 1981

Communication from the Director of the Office of Management and Budget, Office of the President, transmitting, pursuant to law, a cumulative report on budget rescissions and deferrals, dated Oct. 1, 1981; pursuant to the order of Jan. 30, 1975. (Jointly referred to the Committees on Appropriations; Budget; Agriculture, Nutrition, and Forestry; Armed Services; Environment and Public Works; Energy and Natural Resources; Labor and Human Resources; Judiciary; Foreign Relations; and Finance.) **(EC No. 2053.)**

Oct. 14, 1981

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend Public Law 94-241, which approved the Covenant to Establish a Commonwealth of the Northern Mariana Islands in Political Union with the United States of America, to change effective date of the applicability of the United States Social Security System to the Commonwealth. **(EC No. 2060.)**

Oct. 20, 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on methods for providing coverage for orthopedic shoes under medicare. **(EC No. 2086.)**

Oct. 20, 1981

Message from the President—Transmitting 59 deferrals of fiscal year 1982 funds totaling $147.0 million. (Jointly referred to the Committees on Appropriations; Budget; Environment and Public Works; Governmental Affairs; Labor and Human Resources; Finance; Agriculture, Nutrition, and Forestry; Armed Services; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; and Energy and Natural Resources.) **(PM No. 85.)**

Oct. 23, 1981

Message from the President—Reporting 72 deferrals of fiscal year 1982 funds totaling $482.9 million and two new proposals to rescind $88.2 million in budget authority previously provided by the Congress. (Jointly referred to the Committees on Appropriations; Budget; Agriculture, Nutrition, and Forestry; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Energy and Natural Resources; Finance; Environment and Public Works; Veterans' Affairs; Small Business; and Judiciary.) **(PM No. 86.)**

Oct. 27, 1981

Communication from the Acting Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Medicaid's Quality Control System Is Not Realizing Its Full Potential." **(EC No. 2132.)**

## PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

Oct. 29, 1981

Message from the President—Reporting 51 deferrals of certain budget authority totaling $1,260.6 million. (Jointly referred to the Committees on Appropriations; Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Banking, Housing, and Urban Affairs; Judiciary; Labor and Human Resources; Finance; Armed Services; and Governmental Affairs.) **(PM 88.)**

Nov. 4, 1981

Communication from the Deputy U.S. Trade Representative, transmitting, pursuant to law, the biannual report on the operation and effect of the International Sugar Agreement. **(EC No. 2169.)**

Nov. 6, 1981

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "What IRS Can Do To Collect More Delinquent Taxes." **(EC No. 2188.)**

Nov. 17, 1981

Message from the President—Recommending legislation to deny a tax deduction for expenses of advertisements placed with a foreign broadcast undertaking and directed primarily to a market in the United States. **(PM No. 93.)**

Nov. 30, 1981

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report on 26 deferrals contained in the President's first special message for fiscal year 1982, totaling $737.2 million. (Jointly referred pursuant to the order of Jan. 30, 1975, to the Committees on Agriculture, Nutrition, and Forestry; Armed Services; Commerce, Science, and Transportation; Energy and Natural Resources; Finance; Foreign Relations; Judiciary; and Labor and Human Resources.) **(EC No. 2251.)**

Nov. 30, 1981

Communication from the Assistant Attorney General of the United States for Legislative Affairs, transmitting a draft of proposed legislation relative to the confidentiality of information filed by individual taxpayers with the Internal Revenue Service. **(EC No. 2265.)**

Nov. 30, 1981

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the summary report on the Assessment of Current State Practices in Title XX Funded Day Care Program. **(EC No. 2274.)**

Dec. 2, 1981

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report on the President's special message for fiscal year 1982 pursuant to the order of Jan. 30, 1975. (Jointly referred to the Committees on Appropriations; Budget; Armed Services; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Energy and Natural Resources; Banking, Housing, and Urban Affairs; Finance; Veterans' Affairs; Indian Affairs; Environment and Public Works; Judiciary; Labor and Human Resources; and Small Business.) **(EC No. 2296.)**

Dec. 2, 1981

Communication from the U.S. Trade Representative, transmitting a draft of proposed legislation to amend sec. 2 of the International Coffee Agreement Act of 1980. **(EC No. 2308.)**

Dec. 10, 1981

Message from the President—Submitting a report on certain foreign tariff and nontariff barriers affecting exports of alcoholic beverages. **(PM No. 98.)**

Dec. 15, 1981

Message from the President—Transmitting the 15th Annual Report relating to developments during 1980 relating to the Automotive Products Trade Act. **(PM No. 102.)**

Jan. 25, 1982

Communication from the Secretary of the Treasury, transmitting, pursuant to law, the Annual Report of the Secretary on the State of the Finances. **(EC No. 2404.)**

Jan. 25, 1982

Communication from the Chairman of the U.S. International Trade Commission, transmitting, pursuant to law, the 64th Annual Report of the Commission. **(EC No. 2405.)**

Jan. 25, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a draft bill to annul the requirement that the Secretary appoint an Advisory Council on Social Security during 1981. **(EC No. 2406.)**

Jan. 26, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report on 51 deferrals totaling $1,260.6 million. (Referred jointly, pursuant to the order of Jan. 30, 1975, to the Committees on Appropriations; Budget; Labor and Human Resources; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Banking, Housing, and Urban Affairs; Energy and Natural Resources; Judiciary; Finance; Governmental Affairs; Indian Affairs; and Environment and Public Works.) **(EC No. 2426.)**

# PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

Jan. 26, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the Department's report on the Professional Standards Review Organization program. **(EC No. 2451.)**

Jan. 26, 1982

Communication from the President of the United States, transmitting a draft of proposed legislation to prohibit tax exemptions for schools that discriminate on the basis of race. **(EC No. 2452.)**

Jan. 26, 1982

Communication from the Chairman of the U.S. International Trade Commission, transmitting, pursuant to law, the 28th quarterly report on trade between the United States and nonmarket economy countries. **(EC No. 2453.)**

Jan. 26, 1982

Communication from the U.S. Trade Representative, transmitting, pursuant to law, the Advisory Committee report on the agreement with Japan to accelerate the staged reduction of tariffs on semiconductors. **(EC No. 2454.)**

Jan. 28, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Legislative and Administrative Changes To Improve Verification of Welfare Recipients' Income and Assets Could Save Hundreds of Millions." **(EC No. 2501.)**

Jan. 28, 1982

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report entitled "Tax-Exempt Financing of Railroad Feeder Line Rehabilitation." **(EC No. 2502.)**

Jan. 28, 1982

Communication from the Chairman of the Civil Rights Commission, transmitting a statement of the Commission regarding the decision to permit the Internal Revenue Service to grant tax-exempt status to schools that discriminate on the basis of race. **(EC No. 2503.)**

Jan. 28, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Do Aged Medicare Patients Receive More Costly Routine Nursing Services? Evidence Inconclusive." **(EC No. 2532.)**

Jan. 28, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the 14th Annual Report on Medicare for Fiscal Year 1980. **(EC No. 2533.)**

Jan. 28, 1982

Communication from the Secretary of the Treasury, transmitting pursuant to law, the Treasury combined statement of receipts, expenditures and balances of the U.S. Government for the fiscal year ended Sept. 30, 1981. **(EC No. 2534.)**

Jan. 28, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Legislation Authorized Benefits Without Adequate Evidence of Black Lung or Disability." **(EC No. 2535.)**

Jan. 29, 1982

Communication from the Secretary of the Treasury, transmitting a draft of proposed legislation to authorize a flexible investment yield on U.S. savings bonds. **(EC No. 2564.)**

Jan. 29, 1982

Communication from the Secretary of the Treasury, transmitting a draft of proposed legislation to eliminate the limitation on the amount of Treasury bonds paying interest in excess of 4 1/4 percent. **(EC No. 2565.)**

Jan. 29, 1982

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the statement of liabilities and other financial commitments of the U.S. Government as of Sept. 30, 1981. **(EC No. 2566.)**

Feb. 3, 1982

Communication from the Inspector General of the Department of Health and Human Services, transmitting, pursuant to law, notice of a proposed computer match of certain social security records of black lung beneficiaries. **(EC No. 2573.)**

Feb. 10, 1982

Communication from the Secretary of the Treasury, transmitting, pursuant to law, the Treasury Combined Statement of Receipts, Expenditures and Balances of the U.S. Government for the Fiscal Year Ended Sept. 30, 1981. **(EC No. 2652.)**

Feb. 18, 1982

Message from the President—Transmitting the quarterly report on East-West trade. **(PM No. 113.)**

Feb. 23, 1982

Communication from the Chairman of the U.S. International Trade Commission, transmitting a revision of a draft bill providing authorization of appropriations for the Commission for fiscal year 1983. **(EC No. 2716.)**

Mar. 2, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "The Treasury Department and Its Bureaus Can Better Plan for and Control Computer Resources." **(EC No. 2822.)**

# PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

Mar. 4, 1982

Communication from the Assistant Secretary of the Air Force for Manpower, Reserve Affairs, and Installations, transmitting a draft of proposed legislation to provide an extension of certain special tax treatment provisions for members of the Armed Forces listed as missing in action. **(EC No. 2839.)**

Mar. 4, 1982

Communication from the Secretary of Labor, transmitting a draft of proposed legislation to limit eligibility for unemployment compensation for ex-service members. **(EC No. 2840.)**

Mar. 8, 1982

Communication from the Deputy U.S. Trade Representative, Executive Office of the President, transmitting a draft of proposed legislation to amend the act implementing the International Sugar Agreement, 1977. **(EC No. 2881.)**

Mar. 9, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the third annual report on the end-stage renal disease (ESRD) program, prepared by the Health Care Financing Administration (HCPA). **(EC No. 2903.)**

Mar. 9, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the Department's annual report for fiscal year 1980 on its finding of validation surveys of accredited hospitals relative to medicare/medicaid programs. **(EC No. 2904.)**

Mar. 15, 1982

Communication from the Director of the Office of Management and Budget, transmitting, pursuant to law, the cumulative report on rescissions and deferrals as of Mar. 1, 1982. (Jointly referred to the Committees on Appropriations; Budget; Agriculture, Nutrition, and Forestry; Foreign Relations; Commerce, Science, and Transportation; Labor and Human Resources; Energy and Natural Resources; Armed Services; Banking, Housing, and Urban Affairs; Finance; Small Business; and Veterans' Affairs.) **(EC No. 2953.)**

Mar. 17, 1982

Message from the President—Transmitting plan for economic cooperation for the Caribbean Basin. **(PM No. 119.)**

Mar. 18, 1982

Message from the President—Reporting one proposal to rescind $215.2 million in budget authority previously provided by the Congress, five new deferrals totaling $58.9 million, and two revisions to existing deferrals increasing the amount deferred by $14.6 million. (Jointly referred to the Committees on Appropriations; Budget; Governmental Affairs; Energy and Natural Resources; and Finance.) **(PM No. 120.)**

Mar. 23, 1982

Message from the President—Transmitting proposed legislation, entitled "Enterprise Zone Tax Act of 1982," authorizing the establishment of an enterprise zone program for dealing with the severe problems of our Nation's economically depressed areas. **(PM No. 123.)**

Mar. 23, 1982

Communication from the President of the United States, transmitting, pursuant to law, notification of his designation of the Caribbean Common Market countries as one country for purposes of the Generalized System of Preferences. **(EC No. 3045.)**

Mar. 23, 1982

Communication from the Secretary of Labor, transmitting a draft of proposed legislation to eliminate trade readjustment allowances for workers not enrolled in approved training on July 1, 1982. **(EC No. 3046.)**

Mar. 23, 1982

Communication from the Secretary of Labor, transmitting a draft of proposed legislation to limit the amount of unemployment compensation payable for a week of unemployment. **(EC No. 3047.)**

Mar. 23, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on the program of review of decisions of administrative law judges relative to social security disability. **(EC No. 3048.)**

Mar. 31,1982

Message from the President—Transmitting the East-West Trade Report for the third quarter of 1981, covering trade relations between the United States and nonmarket economy countries. **(PM No. 124.)**

Mar. 31, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on the aid to families with dependent children homemaker/home health aide demonstration project. **(EC No. 3082.)**

Mar. 31, 1982

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report on net revenues from the windfall profit tax and their disposition for fiscal year 1981. **(EC No. 3125.)**

Mar. 31, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report prepared by the Health Care Financing Administration which examines the desirability of waiving present medicare cost-sharing requirements or second surgical opinions. **(EC No. 3126.)**

# PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

Apr. 14, 1982

Communication from the Secretary of Commerce, transmitting a draft of proposed legislation to implement the Nairobi Protocol to the Florence Agreement. **(EC No. 3138.)**

Apr. 15, 1982

Communication from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation authorizing appropriations for the U.S. Customs Service for fiscal years 1983 and 1984. **(EC No. 3171.)**

Apr. 20, 1982

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the fourth annual report on the financial condition and results of the operations of the Black Lung Disability Trust Fund. **(EC No. 3213.)**

Apr. 20, 1982

Communication from the Chairman of the U.S. International Trade Commission, transmitting, pursuant to law, a quarterly report on trade between the United States and the nonmarket economy countries. **(EC No. 3214.)**

Apr. 20, 1982

Communication from the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds, transmitting, pursuant to law, the Board's 1982 annual report. **(EC No. 3215.)**

Apr. 21, 1982

Communication from the Director of the Office of Management and Budget, transmitting, pursuant to law, the cumulative report on the status of 1982 rescissions and deferrals. (Jointly referred to the Committees on Agriculture, Nutrition, and Forestry; Appropriations; Armed Services; Banking, Housing, and Urban Affairs; Budget; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Governmental Affairs; Judiciary; Labor and Human Resources and Small Business.) **(EC No. 3257.)**

Apr. 26, 1982

Communication from the Secretary of Energy, transmitting, pursuant to law, the third annual report on the Use of Alcohol in Fuels. **(EC No. 3292.)**

Apr 26, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Removing Tiering From the Revenue Formula Would Eliminate Payment Inequities to Local Governments." **(EC No. 3293.)**

May 4, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on actions being taken to prevent payments being made under title II of the Social Security Act to deceased individuals. **(EC No. 3372.)**

May 4, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a summary report entitled "Removing Tiering From the Revenue Sharing Formula Would Eliminate Payment Inequities to Local Governments." **(EC No. 3373.)**

May 4, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Discontinuing Social Security's Currently Insured Benefit Provision Would Save Millions and Eliminate Inequities." **(EC No. 3374.)**

May 6, 1982

Communication from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to implement the Customs Convention on containers, 1972. **(EC No. 3408.)**

May 12, 1982

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the first annual report on the financial condition and results of the operation of the hazardous substance response trust fund. **(EC No. 3454.)**

May 12, 1982

Communication from the Chairman of the U.S. International Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1984. **(EC No. 3455.)**

May 13, 1982

Communication from the Acting Secretary of the Treasury, transmitting, pursuant to law, a report on the status and operation of the State and Local Fiscal Assistance Trust Fund for fiscal year 1981. **(EC No. 3464.)**

May 17, 1982

Communication from the Secretary of Labor, transmitting, pursuant to law, a report on funds made available for training, job search, and relocation for permanently laid-off, trade-impacted workers. **(EC No. 3476.)**

May 18, 1982

Communication from the Deputy U.S. Trade Representative, Executive Office of the President, transmitting, pursuant to law, the biannual report on the operation and effect of the International Sugar Agreement. **(EC No. 3488.)**

May 24, 1982

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the annual report on the financial condition and results of operations of the reforestation trust fund. **(EC No. 3510.)**

# PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

May 27, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the sixth annual report on the child support enforcement program. **(EC No. 3551.)**

June 10, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the annual report on the operation of title XX of the Social Security Act for fiscal year 1981. **(EC No. 3578.)**

June 10, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report on certain proposed rescissions and deferrals. (Jointly referred to the Committees on Appropriations; Budget; Energy and Natural Resources; Finance; and Governmental Affairs.) **(EC No. 3603.)**

June 10, 1982

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the annual report on the financial condition and results of the operations of the Highway Trust Fund. **(EC No. 3617.)**

June 10, 1982

Communication from the Director of the Congressional Budget Office, transmitting, pursuant to law, a report entitled "Containing Medical Care Costs Through Market Forces." **(EC No. 3618.)**

June 15, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report reviewing the President's 12th special message proposing revisions to six deferrals of budget authority. (Jointly referred to the Committees on Appropriations; Budget; Commerce, Science, and Transportation; Finance; Judiciary; and Small Business.) **(EC No. 3663.)**

June 18, 1982

Communication from the Director of the Office of Management and Budget, transmitting, pursuant to law, the cumulative report on rescissions and deferrals as of June 1, 1982. (Jointly referred to the Committees on the Budget; Appropriations; Foreign Relations; Agriculture, Nutrition, and Forestry; Governmental Affairs; Commerce, Science, and Transportation; Armed Services; Labor and Human Resources; Energy and Natural Resources; Banking, Housing, and Urban Affairs; Select Indian Affairs; the Judiciary; Finance; Environment and Public Works; Veterans' Affairs; and Small Business.) **(EC No. 3683.)**

June 18, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on State medicaid program compliance with sec. 1903(g) of the Social Security Act. **(EC No. 3699.)**

June 18, 1982

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to consolidate Federal grants to States for foster care, adoption assistance, and child welfare services and training, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of its responsibility for program administration, and for other purposes. **(EC No. 3700.)**

June 18, 1982

Communication from the Assistant Secretary of State for Congressional Relations, transmitting a draft of proposed legislation to amend the Hostage Relief Act of 1980, and for other purposes. **(EC No. 3701.)**

June 22, 1982

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation imposing eligibility and fiscal limitations to programs of aid to families with dependent children and supplemental security income. **(EC No. 3710.)**

June 22, 1982

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to revise coverage, benefits, and cost-sharing under medicare and medicaid. **(EC No. 3726.)**

June 22, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the annual report on the social security program for fiscal year 1981. **(EC No. 3746.)**

June 22, 1982

Communication from the President of the United States, transmitting, pursuant to law, notification of his designation of a Chairman of the U.S. International Trade Commission. **(EC No. 3747.)**

June 29, 1982

Communication from the President of the United States, transmitting a draft of proposed legislation to provide tax relief for parents who choose to send their children to nonpublic schools. **(EC No. 3769.)**

July 1, 1982

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the first annual report on the financial condition and results of the operation of the Inland Waterways Trust Fund. **(EC No. 3778.)**

July 12, 1982

Message from the President—Transmitting the 25th Annual Report on the Trade Agreements Program 1980/81. **(PM No. 150.)**

## PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

July 21, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a study of skilled nursing facilities. **(EC No. 3854.)**

July 21, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on State medicaid compliance with sec. 1903(g) of the Social Security Act. **(EC No. 3855.)**

July 22, 1982

Communication from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, the 11th annual report on the airport and airway trust fund. **(EC No. 3874.)**

July 22, 1982

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to permit disclosure from tax records of the addresses of individuals who have defaulted on health education loans. **(EC No. 3893.)**

July 27, 1982

Communication from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to authorize combined grants to States for administrative costs for programs of aid to families with dependent children, medical assistance, and food stamps. **(EC No. 3907.)**

July 27, 1982

Communication from the Chairman of the International Trade Commission, transmitting, pursuant to law, the quarterly report on trade between the United States and nonmarket economy countries. **(EC No. 3908.)**

July 28, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Medicare Payments for Durable Medical Equipment Are Higher Than Necessary." **(EC No. 3954.)**

July 28, 1982

Communication from the Comptroller of the United States, transmitting, pursuant to law, a report entitled "Further Research Into Noncompliance Is Needed To Reduce Growing Tax Losses." **(EC No. 3955.)**

July 28, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "New U.S. Valuation System for Imported Products Is Better and Easier To Administer." **(EC No. 3956.)**

July 28, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Revitalizing Distressed Areas Through Enterprise Zones: Many Uncertainties Exist." **(EC No. 3957.)**

Aug. 2, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Compilation of GAO's Work on Tax Administration Activities During 1981." **(EC No. 3984.)**

Aug. 2, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report entitled "Preliminary Findings on Patient Characteristics and State Medicaid Expenditures for Nursing Home Care."

Aug. 4, 1982

Communication from the Acting U.S. Trade Representative, transmitting, pursuant to law, a report relative to U.S. rights under trade agreements and on U.S. response to unfair trade practices of foreign governments, July 1, 1981 through June 30, 1982. **(EC No. 4018.)**

Aug. 12, 1982

Communication from the Director of the Bureau of Management and Budget, transmitting, pursuant to law, the cumulative report on rescissions and deferrals as of Aug. 1, 1982. (Jointly referred to the Committees on Appropriations; Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Labor and Human Resources; Energy and Natural Resources; Banking, Housing, and Urban Affairs; Judiciary; Governmental Affairs; Environment and Public Works; Veterans' Affairs; Foreign Relations; Finance; Indian Affairs; and Small Business.) **(EC No. 4070.)**

Aug. 19, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the 1981 annual report on advisory committees under sec. 1114(f) of the Social Security Act. **(EC No. 4101.)**

Sept. 8, 1982

Message from the President—Transmitting the East-West Trade Report for 1981, covering trade relations between the United States and the nonmarket economy countries. **(PM No. 168.)**

Sept. 9, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report on the number of children placed in foster care pursuant to voluntary placement agreements for fiscal year 1981. **(EC No. 4175.)**

# PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO THE COMMITTEE ON FINANCE

Sept. 22, 1982

Communication from the Director of the Office of Management and Budget, transmitting, pursuant to law, the cumulative report on rescissions and deferrals as of Sept. 1, 1982. (Jointly referred to the Committees on Agriculture, Nutrition, and Forestry; Appropriations; Armed Services; Banking, Housing, and Urban Affairs; Budget; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Judiciary; Labor and Human Resources; Small Business; and Veterans' Affairs.) **(EC No. 4251.)**

Oct. 1, 1982

Message from the President—Reporting 20 deferrals of fiscal year 1983 funds totaling $598,780,000. (Jointly referred to the Committees on the Budget; Appropriations; Foreign Relations; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Energy and Natural Resources; Labor and Human Resources; Finance; and Governmental Affairs.) **(PM No. 184.)**

Nov. 18, 1982

Message from the President—Transmitting the 26th Annual Report on the Trade Agreements Program 1981-82. **(PM No. 195.)**

Nov. 30, 1982

Message from the President—Submitting proposed legislation on highway construction. **(PM No. 196.)**

Nov. 30, 1982

Communication from the U.S. Trade Representative, transmitting, pursuant to law, the annual report on the operation of the International Coffee Agreement. **(EC No. 4377.)**

Nov. 30, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report of hospital prospective payment systems. **(EC No. 4422.)**

Nov. 30, 1982

Communication from the Office of Management and Budget, Executive Office of the President, transmitting, pursuant to law, a cumulative report on budget rescissions and deferrals for November 1982. (Jointly referred to the Committees on the Budget; Appropriations; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Energy and Natural Resources; Labor and Human Resources; Foreign Relations; Finance; and Governmental Affairs.) **(EC No. 4424.)**

Nov. 30, 1982

Communication from the Comptroller General of the United States, transmitting, pursuant to law, a report on the President's first special message for fiscal year 1983. (Jointly referred to the Committees on the Budget; Appropriations; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Energy and Natural Resources; Foreign Relations; Labor and Human Resources; Finance; and Governmental Affairs.) **(EC No. 4425.)**

Nov. 30, 1982

Communication from the managing trustee of the Federal Old-Age and Survivors Insurance Trust Fund, transmitting, pursuant to law, notice that such fund has borrowed $581,252,899.48 from the Federal Disability Insurance Trust Fund. **(EC No. 4491.)**

Nov. 30, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, the Department's report on State medicaid program compliance with the Social Security Act. **(EC No. 4492.)**

Nov. 30, 1982

Communication from the Deputy U.S. Trade Representative, transmitting, pursuant to law, a report on the operation and effect of the International Sugar Agreement. **(EC No. 4493.)**

Nov. 30, 1982

Communication from the Chairman of the U.S. International Trade Commission, transmitting, pursuant to law, a report on the operation of U.S. trade agreements during 1980 and 1981. **(EC No. 4494.)**

Dec. 6, 1982

Communication from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to amend secs. 5315 and 5316 of title 5 United States Code, to change the position of Chief Counsel for the Internal Revenue Service, Department of the Treasury, from level V to level IV of the Executive Schedule. **(EC No. 4570.)**

Dec. 6, 1982

Communication from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to authorize the Secretary of the Treasury to accept gifts and bequests for the purposes of the Department of the Treasury, and for other purposes. **(EC No. 4571.)**

Dec. 7, 1982

Communication from the Secretary of the Treasury, transmitting, pursuant to law, the final monthly Treasury statement of receipts and outlays of the U.S. Government for fiscal year 1982. **(EC No. 4633.)**

Dec. 7, 1982

Message from the President—Withdrawing a message transmitted on Dec. 6, 1982 (H. Doc. 97-261), under the Impoundment Control Act of 1974, by which 11 deferrals were reported, and reporting 13 new deferrals of fiscal year 1983 funds totaling $1,569,870,000 and 3 revisions to existing deferrals increasing the amounts deferred by $1,173,257,000. (Jointly referred to the Committees on the Budget; Appropriations; Foreign Relations; Armed Services; Energy and Natural Resources; Banking, Housing, and Urban Affairs; Finance; Veterans' Affairs; Environment and Public Works; and Commerce, Science, and Transportation.) **(PM No. 200.)**

Dec. 14, 1982

Communication from the Secretary of Health and Human Services, transmitting, pursuant to law, a report containing legislative recommendation with respect to the coverage of additional optometrists' services under medicare. **(EC No. 4681.)**

Dec. 16, 1982

Message from the President—Transmitting the 16th annual report relating to developments during 1981, in accordance with the Automotive Products Trade Act of 1965 (P.L. 89-283). **(PM No. 203.)**

# PETITIONS REFERRED TO THE COMMITTEE ON FINANCE

Apr. 30, 1981

Resolution adopted by the Senate of the Commonwealth of Puerto Rico, Re: provisions of sec. 936 of the Internal Revenue Act. **(POM No. 71.)**

Apr. 30, 1981

Petition from a citizen of St. Petersburg Beach, Fla., praying for a redress of grievances against the U.S. Government. **(POM No. 72.)**

May 7, 1981

Resolution adopted by the Homewood Chamber of Commerce, favoring the passage of tax relief for small business, H.R. 2949. **(POM No. 93.)**

May 7, 1981

Joint resolution adopted by the Legislature of the State of California, Re: investment tax credits. **(POM No. 94.)**

June 2, 1981

Resolution adopted by the City Council of Point Arena, Calif., expressing its support of efforts by the Federal Administration to return powers to local entities and urging a careful implementation of those efforts in ways that will enhance, not further impede, home rule. **(POM No. 126.)**

June 2, 1981

Resolution adopted by the City Council of Lauderdale Lakes, Fla., opposing any budget cuts which would reduce social security benefits. **(POM No. 127.)**

Resolution adopted by the California Federation of Women's Clubs, urging changes in the Social Security system to meet the requirements of the changes that have occurred in society. **(POM No. 128.)**

June 4, 1981

Resolution adopted by the Legislature of Guam, re: Requesting Congress to provide a definition of wages applicable to the territory. **(POM No. 160.)**

June 4, 1981

Resolution adopted by the Legislature of the State of California, re: Bonds for pollution control facilities. **(POM No. 161.)**

June 4, 1981

Petition from a citizen of Youngstown, Ohio, re: Urging deregulation of health care programs. **(POM No. 167.)**

June 9, 1981

Petition from a citizen of Balstrop, La., urging support for efforts to deregulate health care and to vote for repeal of PSRO and UR programs. **(POM No. 177.)**

June 11,1981

Resolution adopted by the American Fishing Tackle Manufacturers Association, supporting President Reagan's program for economic recovery. **(POM No. 189.)**

June 11, 1981

Resolution adopted by the General Court of the Commonwealth of Massachusetts, memorializing the Congress of the United States to expand medicare benefits. **(POM No. 201.)**

June 11, 1981

Joint resolution adopted by the Legislature of the State of Colorado, re: State employee retirement benefits. **(POM No. 205.)**

June 16, 1981

Resolution adopted by the Our Lady of Mercy Hospital Medical and Dental Staff, relating to the phaseout of PSRO programs. **(POM No. 214.)**

June 16, 1981

Joint resolution adopted by the Legislature of the State of Nevada, re: to establish a national cemetery in the southern part of Nevada. **(POM No. 215.)**

June 18, 1981

Joint resolution adopted by the Legislature of the State of California, re: 40-percent investment tax credit for equipment and facilities for recycling toxic and hazardous waste. **(POM No. 219.)**

June 18, 1981

Resolution of the County Council of Clinton County, N.Y., opposing the early retirement proposal as to retiring at 62 years of age under the social security system. **(POM No. 220.)**

June 24, 1981

Resolution adopted by the Senate of California, re: Continental Airlines. **(POM No. 234.)**

June 24, 1981

Petition from a Citizen of Wilkes-Barre, Pa., relating to the repeal of PSRO's. **(POM No. 235.)**

June 24, 1981

Joint resolution adopted by the Legislature of the State of California, re: to revitalize the American economy. **(POM No. 236.)**

June 24, 1981

Petition from a citizen of Wilkes-Barre, Pa., relating to the repeal of PSRO's. **(POM No. 237.)**

July 10, 1981

Resolution adopted by the medical staff of the Pendleton Memorial Hospital, New Orleans, La., relating to PSRO's. **(POM No. 270.)**

July 10, 1981

Petition from a citizen of Philadelphia, Pa., relating to PSRO's. **(POM No. 271.)**

July 10, 1981

Concurrent resolution adopted by the Legislature of the Commonwealth of Massachusetts, re: Taxation of individuals making distinctions between married persons and unmarried persons. **(POM No. 272.)**

July 10, 1981

Petitions from a citizen of Philadelphia, Pa., relating to PSRO's. **(POM No. 273.)**

July 10, 1981

Petition from a citizen of Philadelphia, Pa., relating to PSRO's. **(POM No. 274.)**

July 10, 1981

Resolution adopted by the medical staff of Doctors' Hospital, Shreveport, La., relating to PSRO's. **(POM No. 275.)**

July 10, 1981

Resolution adopted by the medical staff of Memorial Hospital, Roxborough, Philadelphia, Pa., relating to PSRO's. **(POM No. 276.)**

July 10, 1981

Resolution adopted by the medical staff, Memorial Hospital, Roxborough, Philadelphia, Pa., relating to PSRO's. **(POM No. 277.)**

July 10, 1981

Resolution adopted by the House of Representatives of the Commonwealth of Massachusetts, re: Construction of waste water treatment plants. **(POM No. 278.)**

July 10, 1981

Resolution adopted by the medical staff of St. Anne General Hospital, Roseland, La., relating to PSRO's. **(POM No. 279.)**

July 10, 1981

Resolution adopted by the Executive Committee of the Catholic Medical Staff, Manchester, N.H., relating to PSRO's. **(POM No. 280.)**

July 13, 1981

Joint resolution adopted by the Legislature of the State of California Re: Employee stock ownership trust. **(POM No. 301.)**

Petition from a citizen of Chalmette, La., relative to PSRO programs. **(POM No. 302.)**

July 13, 1981

Resolution adopted by the medical staff of Warren General Hospital, Warren, Ohio, relative to PSRO programs. **(POM No. 303.)**

July 13, 1981

Resolution adopted by the Warren 12th District Academy of Osteopathic Medicine, Warren, Ohio, relative to PSRO programs. **(POM No. 304.)**

July 13, 1981

Resolution adopted by the St. James Parish Hospital medical staff, Lutcher, La., relative to PSRO programs. **(POM No. 305.)**

July 13, 1981

Resolution adopted by the medical staff of the Clinton Medical Clinic, Inc., Clinton, N.C., relative to PSRO programs. **(POM No. 306.)**

July 13, 1981

Resolution adopted by the Real Estate Board of Metropolitan St. Louis, Mo., urging Congress to take notice of the severe conditions in the housing industry. **(POM No. 307.)**

July 14, 1981

Resolution adopted by the House of Representatives of the Commonwealth of Massachusetts, Re: Social security benefits. **(POM No. 316.)**

July 14, 1981

Resolution adopted by LaSociete des 40 Hommes et 8 Cheveaux du Iowa, opposing any reduction in the social security death benefit. **(POM No. 317.)**

July 29, 1981

Resolution adopted by the House of Representatives of the Commonwealth of Massachusetts, Re: Federal lottery. **(POM No. 349.)**

Sept. 9, 1981

Resolution adopted by the Northern Illinois Conference of the United Methodist Church, relating to a world peace tax fund. **(POM No. 364.)**

# PETITIONS REFERRED TO THE COMMITTEE ON FINANCE

Sept. 9, 1981

Resolution adopted by the Council of the County of Hawaii, State of Hawaii, relating to exempt Hawaii's Prepaid Health Care Act from the preexemption provision of the Employee Retirement Income Security Act. **(POM No. 365.)**

Sept. 9, 1981

Resolution adopted by the Illinois Yearly Meeting of the Religious Society of Friends (Quakers), relating to the funding of social programs. **(POM No. 366.)**

Sept. 9, 1981

Resolution adopted by the medical staff of Palmdale General Hospital, Palmdale, Calif., relating to PSRO's. **(POM No. 367.)**

Sept. 9, 1981

Concurrent resolution adopted by the Legislature of the State of Louisiana, Re: Social security trust funds. **(POM No. 370.)**

Sept. 10, 1981

Petition signed by certain citizens of Troy, N.Y., opposing the raising of the debt limit ceiling to permit a trillion dollar debt. **(POM No. 391.)**

Sept. 17, 1981

Joint resolution adopted by the Legislature of the State of California, Re: To investigate alternatives to the imposition of an earnings ceiling for all social security beneficiaries aged 65 and over. **(POM No. 420.)**

Sept. 24, 1981

Resolution adopted by the Senate of the State of South Carolina, Re: multifiber agreement. **(POM No. 429.)**

Sept. 24, 1981

Resolution adopted by the Senate of the State of South Carolina, Re: multifiber. **(POM No. 430.)**

Sept. 25, 1981

Resolution adopted by the Southern Legislative Conference of the Council of State Governments, relative to alternatives to the Federal Reserve Board's present methods for controlling inflation. **(POM No. 442.)**

Sept. 25, 1981

Resolution adopted by the Southern Legislative Conference of the Council of State Governments, relative to State severence taxes. **(POM No. 443.)**

Oct. 14, 1981

Joint resolution adopted by the Legislature of the State of California, Re: Social Security minimum benefits. **(POM No. 470.)**

Oct. 14, 1981

Resolution adopted by the City of Youngstown, Ohio, favoring the enactment of the general revenue sharing program. **(POM No. 471.)**

Oct. 16, 1981

Joint resolution adopted by the Legislature of the State of Montana, Re: Alcohol and fuel producer's permits. **(POM No. 490.)**

Oct. 16, 1981

Joint resolution adopted by the Legislature of the State of California, Re: Indexing Federal income taxes. **(POM No. 491.)**

Oct. 16, 1981

Resolution adopted by the Board of Supervisors of the County of Los Angeles, Calif., relative to further reductions in Federal spending. **(POM No. 492.)**

Oct. 16, 1981

Petition from citizens of Monroe, Mich., opposing any reduction of social security benefits. **(POM No. 493.)**

Oct. 19, 1981

Resolution adopted by the Common Council of the City of Syracuse, N.Y., relative to social security benefits. **(POM No. 507.)**

Oct. 27, 1981

Resolution adopted by the Senate of the Commonwealth of Massachusetts, Re: Opposing delays in social security cost-of-living adjustments. **(POM No. 540.)**

Oct. 30, 1981

Resolution adopted by the Mid-Ohio Valley Mayors Association, relative to the general revenue-sharing program. **(POM No. 549.)**

Nov. 4, 1981

Resolution adopted by the International Association of Chiefs of Police, relating to the investigation of organized crime by the Internal Revenue Service. **(POM No. 561.)**

Nov. 13, 1981

Resolution adopted by the Southern Governors' Association, relative to forestry in the South. **(POM No. 587.)**

Nov. 13, 1981

Resolution adopted by the Southern Governors' Association, relative to industrial development bonds. **(POM No. 588.)**

Nov. 13, 1981

Resolution adopted by the Southern Governors' Association, relative to medicaid. **(POM No. 589.)**

Nov. 13, 1981

Petition from a citizen of Milwaukee, Wis., urging an end to deficit spending and wasteful Government spending. **(POM No. 590.)**

Jan. 28, 1982

Resolution adopted by the Nevada Cattlemen's Association and the Nevada Woolgrowers Association Joint Convention, relative to abolishing the Federal estate and gift tax. **(POM No. 667.)**

Jan. 28, 1982

Resolution adopted by the Nevada Cattlemen's Association and the Nevada Woolgrowers Association Joint Convention, relative to the exemption for the Federal estate and gift tax laws. **(POM No. 668.)**

Jan. 28, 1982

Resolution adopted by the Nevada Cattlemen's Association and the Nevada Woolgrowers Association Joint Convention, relative to the Federal estate and gift tax laws. **(POM No. 669.)**

Feb. 24, 1982

Petition from a citizen of Palm Springs, Fla., relative to tax legislation affecting Members of Congress. **(POM No. 698.)**

Feb. 24, 1982

Resolution adopted by the 16th Guam Legislature, Re: tuition tax credit bill. **(POM No. 699.)**

Feb. 24, 1982

Resolution adopted by the Senate of Michigan, Re: recent budget cuts. **(POM No. 700.)**

Mar. 4, 1982

Joint resolution adopted by the California Legislature, Re: sales tax tables. **(POM No. 714.)**

Mar. 4, 1982

Petition from citizens of New York, favoring the restoration of recently eliminated student benefits under the Social Security Act. **(POM No. 715.)**

Mar. 4, 1982

Concurrent resolution adopted by the Legislature of the State of Indiana, Re: simplify Federal income tax forms. **(POM No. 716.)**

Mar. 22, 1982

Resolution adopted by the Senate of the State of South Carolina, Re: Industrial revenue bonds. **(POM No. 736.)**

Apr. 19, 1982

Resolution adopted by the House of Representatives of the State of Kansas, Re: Railroad Retirement System. **(POM No. 772.)**

Apr. 19, 1982

Resolution adopted by the Nebraska Unicameral, Re: Railroad Retirement System. **(POM No. 773.)**

Apr. 19, 1982

Resolution adopted by the House of Representatives of the State of Mississippi, Re: Industrial development revenue bonds. **(POM No. 774.)**

May 6, 1982

Joint resolution adopted by the Legislature of the State of Idaho, Re: Taxing multinational corporations.

May 6, 1982

Resolution adopted by the House of Representatives of the State of Michigan, Re: American auto industry. **(POM No. 818.)**

May 6, 1982

Resolution adopted by the Arkansas Chapter of the American Association of Workers for the Blind, Inc. supporting the continuation of block grants to States and restoration of funding to previous levels. **(POM No. 819.)**

May 6, 1982

Resolution adopted by the Southern Governors' Association relating to the use of industrial development revenue bonds to enhance productivity and create new jobs. **(POM No. 820.)**

May 6, 1982

Resolution adopted by the Southern Governors' Association opposing Federal plans to implement the proposed delay of withdrawn cash management procedure. **(POM No. 821.)**

May 6, 1982

Resolution adopted by the Southern Governors' Association opposing further cuts in State unemployment service funding for fiscal year 1983 and supporting such revisions of the FUTA formula that would provide for an equitable system of allocation of funds. **(POM No. 822.)**

May 6, 1982

Resolution adopted by the Legislature of the State of South Carolina, Re: Textile and Apparel imports. **(POM No. 823.)**

May 6, 1982

Joint resolution adopted by the Legislature of the State of Alabama, Re: Social security income due a State prison inmate.

May 13, 1982

Resolution adopted by the Legislature of the State of Hawaii, Re: Caribbean Basin Economic Recovery Act. **(POM No. 865.)**

May 13, 1982

Joint resolution adopted by the Virginia Assembly, Re: Withholding State income taxes from military retirees. **(POM No. 866.)**

May 13, 1982

Joint resolution adopted by the Virginia General Assembly, Re: Medicaid recipients. **(POM No. 867.)**

May 13, 1982

Concurrent resolution adopted by the General Assembly of Pennsylvania, Re: Railroad Retirement System. **(POM No. 868.)**

May 13, 1982

Resolution adopted by the House of Representatives of the Commonwealth of Massachusetts, Re: Social security. **(POM No. 869.)**

May 13, 1982

Resolution adopted by the Board of Aldermen of Waterbury, Conn., supporting reform of Federal and State policies and procedures which have to date obstructed payment of rent for State welfare clients directly to the landlords of those clients. **(POM No. 870.)**

May 27, 1982

Resolution adopted by the Commissioners Court of Harris County in Houston, Tex., opposing the administration's proposal to include debt interest deduction as a tax preference item in the calculation of banks' minimum tax liability. **(POM No. 910.)**

June 17, 1982

Resolution adopted by the council of the borough of West Mifflin, Allegheny County, Pa., supporting the imposition of steel import limitations under the provisions of the Trade Act of 1974. **(POM No. 948.)**

June 17, 1982

Resolution adopted by the council of the borough of Munhall, Pa., urging the imposition of steel import limitations under the provisions of the Trade Act of 1974. **(POM No. 949.)**

June 17, 1982

Resolution adopted by the City Council of Pittsburgh, Pa., supporting imposition of steel import limitations under the provisions of the Federal Trade Act of 1974. **(POM No. 950.)**

June 17, 1982

Resolution adopted by the City Council of Martins Ferry, Ohio, supporting H.R. 5133 and its content with regard to foreign imports and their effect upon automotive and related industry of our Nation. **(POM No. 951.)**

June 17, 1982

Resolution adopted by the Board of Commissioners of the Township of Wilkins, Pa., requesting the imposition of legislation to limit steel imports. **(POM No. 952.)**

June 17, 1982

Resolution adopted by the House of Representatives of the State of Hawaii, Re: Middle income public housing. **(POM No. 953.)**

June 17, 1982

Resolution adopted by the Senate of the State of Michigan, Re: Steel import limitations. **(POM No. 954.)**

June 17, 1982

Resolution adopted by the House of Representatives of the State of Hawaii, Re: Caribbean initiative. **(POM No. 955.)**

June 17, 1982

Resolution adopted by the Senate of the Commonwealth of Massachusetts, Re: Plant closings. **(POM No. 956.)**

June 17, 1982

Resolution adopted by the House of Representatives of the State of Hawaii, Re: Economic Recovery Tax Act. **(POM No. 957.)**

June 17, 1982

Concurrent resolution adopted by the Legislature of the State of California, Re: Commercial ties between the United States and Mexico. **(POM No. 958.)**

June 24, 1982

Resolution adopted by the City Council of McKeesport, Pa., supporting the imposition of steel import limitations as provided for under the provisions of the Trade Act of 1974. **(POM No. 981.)**

June 24, 1982

Resolution from a citizen of Santa Rosa, Calif., regarding congressional tax breaks and the extension of those tax breaks to all business travelers. **(POM No. 982.)**

June 24, 1982

Resolution adopted by the Steel Valley School Board of Directors of Munhall, Pa., concerning massive layoffs due to unfair dumping of foreign steel. **(POM No. 983.)**

June 24, 1982

Resolution adopted by the Board of Commissioners of Beaver County, Pa., urging Congress to impose steel import limitations for both carbon and specialty steels under the provisions of the Trade Act of 1974. **(POM No. 984.)**

June 24, 1982

Resolution adopted by the Common Council of Hammond, Ind., supporting the imposition of steel limitations under the provisions of the Trade Act of 1974. **(POM No. 985.)**

June 24, 1982

Resolution adopted by the Legislative Council of the State of Arkansas, to the Committees on Finance and Labor and Human Resources, Re: State and local pension plans. **(POM No. 986.)**

June 24, 1982

Concurrent resolution adopted by the Legislature of the State of Michigan, Re: Relief of the housing industry. **(POM No. 988.)**

June 24, 1982

Joint resolution adopted by the Legislature of the State of Washington, Re: Trade agreements. **(POM No. 989.)**

July 1, 1982

Resolution adopted by the Senate of the State of Michigan, Re: Iron ore and copper imports. **(POM No. 1007.)**

July 1, 1982

Resolution adopted by the Council of the Borough of Baldwin, County of Allegheny, Pa., supporting the imposition of steel import limitations as provided for in the Trade Act of 1974. **(POM No. 1008.)**

July 1, 1982

Resolution adopted by the Board of Trustees of Perrin-Whitt Consolidated Independent School District of Perrin, Tex., opposing tuition tax credits for parents of students enrolled in private elementary schools. **(POM No. 1009.)**

July 15, 1982

Resolution adopted by the National Conference of Black Mayors opposing private school tuition tax credits. **(POM No. 1065.)**

July 26, 1982

Joint resolution adopted by the Legislature of the State of California, Re: Imported table grapes. **(POM No. 1071.)**

July 26, 1982

Joint resolution adopted by the Legislature of the State of California, Re: Enterprise zones. **(POM No. 1072.)**

July 26, 1982

Joint resolution adopted by the Legislature of the State of Alabama, Re: Flat rate gross income tax system. **(POM No. 1073.)**

Aug. 4, 1982

Concurrent resolution adopted by the Legislature of the State of Louisiana, Re: H.R. 6115. **(POM No. 1104.)**

Aug. 4, 1982

Resolution adopted by the Council of the City and County of Honolulu, Hawaii requesting Congress to amend Federal tax laws to provide for the establishment of individual housing accounts to assist first-time buyers. **(POM No. 1105.)**

Aug. 4, 1982

Resolution adopted by the Board of Commissioners of the City of Dothan, Ala., urging Congress to oppose changes in municipal bonds and industrial revenue bonds. **(POM No. 1106.)**

Aug. 17, 1982

Resolution adopted by the National Society of the Sons of the American Revolution urging Congress to authorize the establishment of a "User's Fee" equal to the cost of furnishing census microfilms to local libraries and genealogical societies. **(POM No. 1123.)**

Aug. 17, 1982

Resolution adopted by the City Council of East Chicago, Ind. urging Congress to impose steel import limitations under the provisions of the Trade Act of 1974. **(POM No. 1124.)**

Aug. 17, 1982

Resolution adopted by the Southern Governors' Association opposing Federal preemption of State revenue sources. **(POM No. 1125.)**

Aug. 17, 1982

Resolution by the State Board of Education of the State of Michigan urging Congress to safeguard recipients of and applicants for social security benefits. **(POM No. 1126.)**

Aug. 17, 1982

Resolution adopted by the Board of Commissioners of the City of Dothan, Ala. opposing H.R. 4928 and H.R. 4929, the "Public Employee Pension Plan Reporting and Accountability Act." **(POM No. 1127.)**

Aug. 17, 1982

Resolution adopted by the City Council of the City of Grand Terrace, Calif. urging the California congressional delegation to persist in an effort to obtain approval for locating U.S. Customs and Immigration at Ontario International Airport. **(POM No. 1128.)**

Aug. 20, 1982

Resolution adopted by the medical staff of St. Anne General Hospital, Raceland, La., supporting the administration's proposed repeal of PSRO and the repeal of Federal UR requirements, and opposing S. 2142 and S. 1250, bills for PSRO repeal and focus review profiles. **(POM No. 1138.)**

Aug. 20, 1982

Resolution adopted by the Borough Council of Brentwood, Allegheny County, Pa., urging Congress to impose steel import limitations under the provisions of the Trade Act of 1974. **(POM No. 1139.)**

Sept. 9, 1982

Joint resolution adopted by the Legislature of the State of California, Re: Agricultural exports. **(POM No. 1150.)**

Sept. 9, 1982

Resolution adopted by the Clergy-Laity Congress of the Greek Orthodox Archdiocese of North and South America urging Congress to support and enact the President's tuition tax credit proposal. **(POM No. 1151.)**

Sept. 9, 1982

Resolution adopted by the City Council of the City of Houston, Tex., opposing those portions of H.R. 4961 that would impose a corporate minimum tax on bank deductions of interest on loans to carry or purchase municipal bonds, and urging Congress to delete all portions of H.R. 4961 that would impose such a minimum corporate tax. **(POM No. 1152.)**

Sept. 10, 1982

Resolution adopted by the Legislature of the State of California, Re: Reduction or elimination of tariff and nontariff barriers. **(POM No. 1163.)**

Sept. 17, 1982

Joint resolution adopted by the Legislature of the State of California, Re: Flow-through method of accounting. **(POM No. 1187.)**

Sept. 17, 1982

Joint resolution adopted by the Legislature of the State of California, Re: Crude oil reserves. **(POM No. 1188.)**

Sept. 17, 1982

Joint resolution adopted by the Legislature of the State of California, Re: Social security system. **(POM No. 1189.)**

Sept. 17, 1982

Joint resolution adopted by the Legislature of the State of California, Re: Greek raisin sales. **(POM NO. 1190.)**

Sept. 17, 1982

Resolution adopted by the International Typographical Union opposing the contemplated changes by the Reagan administration on our social security system. **(POM No. 1191.)**

Sept. 29, 1982

Resolution adopted by the Southern Governors' Association urging Congress to immediately take measures to curb the unprecedented flooding of foreign textile products on the U.S. market. **(POM No. 1208.)**

Sept. 29, 1982

Resolution adopted by the Southern Governors' Association opposing any action by the Federal Government to preempt, either directly or indirectly, sources of State revenues, State tax bases, or State taxation methods. **(POM No. 1209.)**

Sept. 29, 1982

Resolution adopted by the Southern Governors' Association urging Congress to clarify the disability review process, to provide safeguards that will protect eligible disability benefit recipients, and to provide fair and just treatment for those whose disability benefits are terminated. **(POM No. 1210.)**

Sept. 29, 1982

Resolution adopted by the Southern Governors' Association supporting congressional efforts to systematically address a comprehensive solution to the inadequacies and inequities in the current financing and administration of the Federal-State employment security system. **(POM No. 1211.)**

Dec. 1, 1982

Resolution adopted by the executive board of the Los Angeles City Council on Aging supporting the resolution on social security which was adopted by the California Senior Legislature at its 1982 session. **(POM No. 1255.)**

Dec. 1, 1982

Resolution adopted by the city council of the City of Berkeley, Calif., urging that Federal and California State Legislatures enact enabling legislation which will make the cost of repairs or replacement of building sewer laterals fully deductible from Federal and California income taxes when these repairs or replacement are required by a sewering agency as part of an Environmental Protection Agency-certified infiltration/inflow correction program. **(POM No. 1256.)**

Dec. 1, 1982

Resolution adopted by the city council of the city of Monroe, Mich., supporting the general revenue sharing program and urging the present administration and our congressional leaders to reauthorize this act. **(POM No. 1257.)**

Dec. 1, 1982

Resolution adopted by the commission of the town of Lake Park, Fla., supporting the reauthorization of the general revenue sharing program after its expiration date. **(POM No. 1258.)**

Dec. 6, 1982

Joint resolution adopted by the Legislature of the State of California, Re: Social security survivor's benefits. **(POM No. 1231.)**

Dec. 6, 1982

Joint resolution adopted by the Legislature of the State of California, Re: Health care delivery system. **(POM No. 1232.)**

Dec. 6, 1982

Joint resolution adopted by the Legislature of the State of California, Re: Designate Ontario Airport as an international airport. **(POM No. 1233.)**

Dec. 6, 1982

Joint Resolution adopted by the Legislature of the State of California, Re: Corporations to make charitable contributions of computers, etc. **(POM No. 1234.)**

Dec. 14, 1982

Resolution adopted by the Legislative Council of the State of Arkansas, Re: Public Employees Pension Plan Reporting and Accounting Act of 1982. **(POM No. 1273.)**

Dec. 14, 1982

Resolution adopted by the Republican Governors Association supporting the "Technology Education Act of 1982". **(POM No. 1274.)**

Dec. 14, 1982

Resolution adopted by the Republican Governors Association urging the Congress to enact legislation to postpone for a period of 1 year the requirement for the registration of municipal bonds. **(POM No. 1275.)**

Dec. 14, 1982

Resolution adopted by the City Council of Niagara Falls, N.Y., urging Congress to repeal those portions of the Tax Equity and Fiscal Responsibility Act of 1982 which raise the costs of borrowing for municipalities. **(POM No. 1276.)**

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Jan. 19, 1981
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Proposals for Reductions in Spending Programs Under the Jurisdiction of the Senate Finance Committee.

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## TAX

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## TRADE

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## CONFERENCE PRINTS

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H.R. 3982, S. 1377—Conference Comparison of Medicaid Provisions and the Maternal and Child Health Block Grants.

## SOCIAL SECURITY

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September 1981 No. 8
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March 1982 No. 12
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## PUBLICATIONS PREPARED BY THE JOINT COMMITTEE ON TAXATION FOR THE COMMITTEE ON FINANCE

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Jan. 30, 1981 JCS No. 2
Background and Issues Relating to the Public Debt Limit.

Feb. 20, 1981 JCS No. 3
Summary of Administration Tax and Budget Reduction Proposals (As Announced in the President's Message of Feb. 18, 1981).

Feb. 20, 1981 JCS No. 4
Description of Tax Bills (S. 31, S. 239, and S. 452) Scheduled for a Hearing Before the Subcommittee on Taxation and Debt Management on Feb. 23, 1981.

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Description of Tax Bills (S. 12, S. 24, and S. 243) Relating to Incentives To Save for Retirement, Education or Housing Scheduled for a Hearing Before the Subcommittee on Savings, Pensions, and Investment Policy on Feb. 24, 1981.

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Background on Regulations Under Sections 482, 483, and 2032A of the Internal Revenue Code Scheduled for a Hearing Before the Subcommittee on Oversight of the Internal Revenue Service on Apr. 27, 1981.

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May 7, 1981 JCS No. 19
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May 18, 1981 JCS No. 20
Proposed Depreciation and Investment Tax Credit Revisions—Part II: Present Law and Description of Proposals.

May 20, 1981 JCS No. 21
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Summary of Revised Administration Tax Reduction Proposal.

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Description of S. 1249 the Debt Collection Act of 1981 Scheduled for a Hearing Before the Subcommittee on Oversight of the Internal Revenue Service on July 21, 1981.

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Comparative Summary of H.R. 4242—Tax Incentive Act of 1981 as Reported by the Ways and Means Committee and as Proposed To Be Modified by the Conable-Hance and Udall Substitutes.

July 31, 1981 JCS No. 39
Comparison of Tax Provisions: H.R. 4242 (Economic Recovery Tax Act of 1981) As Passed by the House and Senate.

Aug. 5, 1981 JCS No. 40
Summary of H.R. 4242—The Economic Recovery Tax Act of 1981.

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Description of Tax Bills (S. 578, S. 768, S. 1276, and S. 1472) Scheduled for a Hearing Before the Subcommittee on Taxation and Debt Management on Sept. 25, 1981.

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Description of S. 732 and Present Law Relating to Disclosure of Tax Returns and Return Information for Purposes of Nontax Criminal Law Enforcement Listed for a Hearing Before the Subcommittee on Oversight of the Internal Revenue Service on Nov. 9, 1981.

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Description of Tax Bills (S. 829, S. 1607, S. 1645, S. 1855, and S. 1888) Scheduled for a Hearing Before the Subcommittee on Savings, Pensions, and Investment Policy on Dec. 4, 1981.

Dec. 9, 1981 JCS No. 69
Description of Tax Bills (S. 696, S. 1757, and S. 1883) Scheduled for a Hearing Before the Subcommittee on Taxation and Debt Management on Dec. 11, 1981

Dec. 21, 1981 JCS No. 70
Summary of H.R. 5159—The Black Lung Benefits Revenue Act of 1981 (Including Other Tax Provisions Adopted).

Jan. 29, 1982 JCS No. 1
Background Relating to the Effect of Racially Discriminatory Policies on the Tax-Exempt Status of Private Schools.

Feb. 12, 1982 JCS No. 2
Summary of H.R. 4717 As Passed by the Senate.

Mar. 2, 1982 JCS No. 3
Summary of Revenue Measures in the Administration's Budget for Fiscal Year 1983.

Mar. 8, 1982 JCS No. 4
Estimates of Federal Tax Expenditures for Fiscal Years 1982-87.

Mar. 19, 1982 JCS No. 6
Background on Federal Income Tax Compliance and Description of S. 2198 (Taxpayer Compliance Improvement Act of 1982) Scheduled for a Hearing Before the Subcommittee on Oversight of the Internal Revenue Service on Mar. 22, 1982.

Mar. 26, 1982 JCS No. 7
Description of S. 2105 and S. 2106 Relating to State and Local Public Employee Benefit Plans; Administration of Employee Benefit Plans Scheduled for a Hearing Before the Subcommittee on Savings, Pensions, and Investment Policy on Mar. 29, 1982.

Mar. 29, 1982 JCS No. 8
Comparison of H.R. 4717 As Passed by the House and As Passed by the Senate Prepared for the use of the House and Senate Conferees.

Apr. 13, 1982 JCS No. 9
Description of S. 2298 Enterprise Zone Tax Act of 1982 Scheduled for Hearings Before the Subcommittee on Savings, Pensions, and Investment Policy on Apr. 15 and 16, 1982.

Apr. 22, 1982 JCS No. 10
Description of Tax Bills (S. 473, S. 474, S. 710, S. 1854, S. 1923) Scheduled for a Hearing Before the Subcommittee on Taxation and Debt Management on Apr. 23, 1982.

Apr. 23, 1982 JCS No. 11
Background on Classification of Employees and Independent Contractors for Tax Purposes and Description of S. 2369 Scheduled for a Hearing Before the Subcommittee on Oversight of the Internal Revenue Service on Apr. 26, 1982.

May 20, 1982 JCS No. 14
Description of Tax Bills (S. 1485, S. 2075, S. 2424, and S. 2425) Scheduled for a Hearing Before the Subcommittee on Taxation and Debt Management on May 21, 1982.

May 27, 1982 JCS No. 16
Description of Tax Bills and Other Estate Tax Matters Relating to the Section 6166 Technical Revision Act of 1982 (S. 2479); the Treatment of Certain Disclaimers (S. 1983); and the Estate Tax Valuation of Certain Mineral Property Scheduled for a Hearing Before the Subcommitee on Estate and Gift Taxation on May 27, 1982.

June 7, 1982 JCS No. 18
Summary of Present Federal Excise Taxes.

June 8, 1982 JCS No. 19
Taxes on Energy Consumption Scheduled for a Hearing Before the Subcommittee on Energy and Agricultural Taxation on June 9, 1982.

June 14, 1982 JCS No. 23
Analysis of Safe-Harbor Leasing.

June 15, 1982 JCS No. 24
Description of Possible Options To Increase Revenues.

June 17, 1982 JCS No. 26
Description of Tax Bills (S. 2012, S. 2015, S. 2092, S. 2113, S. 2176, S. 2321, and S. 2413) Relating to Federal and State Legislators' Away-From-Home Expenses Scheduled for a Hearing Before the Subcommittee on Taxation and Debt Management on June 18, 1982.

June 25, 1982 JCS No. 27
Background and Description of Present Federal Excise Taxes.

Aug. 3, 1982 JCS No. 30
Description of the Tax Provisions of H.R. 4961 As Passed by the House and the Senate—Prepared for the Use of the House and Senate Conferees.

Aug. 24, 1982 JCS No. 31
Summary of the Revenue Provisions of H.R. 4961 (the Tax Equity and Fiscal Responsibility Act of 1982).

Sept. 8, 1982 JCS No. 32
Description of S. 2350 (Subchapter S Revision Act of 1982) Scheduled for a Hearing on Sept. 10, 1982.

Sept. 21, 1982 JCS No. 35
Description of S. 232 Relating to Accounting Treatment of the Investment Tax Credit and Accelerated Depreciation for Public Utility Ratemaking Purposes Scheduled for a Hearing on Sept. 23, 1982.

## PUBLICATIONS PREPARED BY THE JOINT COMMITTEE ON TAXATION FOR THE COMMITTEE ON FINANCE—Continued

Sept. 24, 1982 JCS No. 36
Analysis of Proposals Relating to Broadening the Base and Lowering the Rates of the Income Tax Scheduled for a Hearing on Sept. 28-30, 1982.

Oct. 15, 1982 JCS No. 37
Summary of H.R. 4717, the Miscellaneous Revenue Act of 1982, and H.R. 6055, the Subchapter S Revision Act of 1982.

Dec. 31, 1982 JCS No. 38
General Explanation of the Revenue Provisions of the Tax Equity and Fiscal Responsibility Act of 1982 (H.R. 4961, 97th Congress: Public Law 97-248).

# CALENDAR OF NOMINATIONS

Jan. 20, 1981

**Donald T. Regan**, of New Jersey, to be Secretary of the Treasury.
Jan. 6, 1981.—Public hearing.
Jan. 19, 1981.—Favorably reported.
Jan. 21, 1981.—Confirmed.

Jan. 20, 1981

**Richard S. Schweiker**, of Pennsylvania, to be Secretary of Health and Human Services.
Jan. 6, 1981.—Public hearing.
Jan. 19, 1981.—Favorably reported.
Jan. 21, 1981.—Confirmed.

Jan. 20, 1981

**William Emerson Brock III**, of Tennessee, to be U.S. Trade Representative, with the rank of Ambassador.
Jan. 19, 1981.—Public hearing.
Jan. 19, 1981.—Favorably reported.
Jan. 21, 1981.—Confirmed.

Feb. 3, 1981

**R. T. McNamar**, of California, to be Deputy Secretary of the Treasury.
Feb. 6, 1981.—Public hearing.
Feb. 6, 1981.—Favorably reported.
Feb. 16, 1981.—Confirmed.

Feb. 3, 1981

**W. Dennis Thomas**, of Maryland, to be Deputy Under Secretary of the Treasury.
Feb. 6, 1981.—Public hearing.
Feb. 6, 1981.—Favorably reported.
Feb. 16, 1981.—Confirmed.

Feb. 23, 1981

**Roscoe L. Egger, Jr.**, of the District of Columbia, to be Commissioner of Internal Revenue.
Mar. 5, 1981.—Public hearing.
Mar. 5, 1981.—Favorably reported.
Mar. 10, 1981.—Confirmed.

Feb. 26, 1981

**John E. Chapoton**, of Texas, to be an Assistant Secretary of the Treasury, vice Donald Cyril Lubick, resigned.
Mar. 5, 1981.—Public hearing.
Mar. 5, 1981.—Favorably reported.
Mar. 10, 1981.—Confirmed.

Feb. 26, 1981

**Paul Craig Roberts**, of Virginia, to be an Assistant Secretary of the Treasury, vice Curtis Alan Hessler, resigned.
Mar. 5, 1981.—Public hearing.
Mar. 5, 1981.—Favorably reported.
Mar. 10, 1981.—Confirmed.

Mar. 5, 1981

**Angela M. Buchanan**, of the District of Columbia, to be Treasurer of the United States, vice Azie Taylor Morton, resigned.
Mar. 12, 1981.—Public hearing.
Mar. 12, 1981.—Favorably reported.
Mar. 17, 1981.—Confirmed.

Mar. 10, 1981

**David B. Swoap**, of Virginia, to be Under Secretary of Health and Human Services.
Mar. 12, 1981.—Public hearing.
Mar. 12, 1981.—Favorably reported.
Mar. 17, 1981.—Confirmed.

Mar. 17, 1981

**Norman B. Ture**, of Virginia, to be Under Secretary of the Treasury, vice Bette Beasely Anderson, resigned.
Mar. 20, 1981.—Public hearing.
Mar. 25, 1981.—Favorably reported.
Mar. 27, 1981.—Confirmed.

Mar. 17, 1981

**Beryl Wayne Sprinkel**, of Illinois, to be Under Secretary of the Treasury for Monetary Affairs, vice Anthony Morton Solomon, resigned.
Mar. 20, 1981.—Public hearing.
Mar. 25, 1981.—Favorably reported.
Mar. 27, 1981.—Confirmed.

Mar. 24, 1981

**Lionel H. Olmer**, of Maryland, to be Under Secretary of Commerce for International Trade.
Apr. 7, 1981.—Favorably reported by the Committee on Banking, Housing and Urban Affairs.
Apr. 23, 1981.—Public hearing.
Apr. 29, 1981.—Favorably reported.
May 4, 1981.—Confirmed.

Apr. 1, 1981

**Dorcas R. Hardy**, of California, to be an Assistant Secretary of Health and Human Services.
Apr. 28, 1981.—Public hearing.
Apr. 29, 1981.—Favorably reported.
May 4, 1981.—Confirmed.

Apr. 3, 1981

**Raymond J. Waldmann**, of Maryland, to be an Assistant Secretary of Commerce, vice Abraham Katz, resigned.
Apr. 28, 1981.—Public hearing.
Apr. 29, 1981.—Favorably reported.
May 4, 1981.—Confirmed.

Apr. 3, 1981

**John A. Svahn**, of Maryland, to be Commissioner of Social Security, vice William J. Driver, resigned.
Apr. 28, 1981.—Public hearing.
Apr. 29, 1981.—Favorably reported.
May 4, 1981.—Confirmed.

Apr. 7, 1981

**Roger W. Mehle, Jr.**, of New York, to be an Assistant Secretary of the Treasury, vice Roger C. Altman, resigned.
Apr. 23, 1981.—Public hearing.
Apr. 29, 1981.—Favorably reported.
May 4, 1981.—Confirmed.

Apr. 13, 1981

**Marc E. Leland**, of California, to be a Deputy Under Secretary of the Treasury, vice C. Fred Bergsten, resigned.
Apr. 23, 1981.—Public hearing.
Apr. 29, 1981.—Favorably reported.
May 4, 1981.—Confirmed.

Apr. 23, 1981

**Lawrence J. Brady**, of New Hampshire, to be an Assistant Secretary of Commerce, vice Frank Alan Weil, resigned.
May 22, 1981.—Public hearing.
May 27, 1981.—Favorably reported.
June 10, 1981.—Favorably reported by Committee on Banking, Housing, and Urban Affairs.
June 11, 1981.—Confirmed.

Apr. 29, 1981

**Robert J. Rubin**, of Massachusetts, to be an Assistant Secretary of Health and Human Services, vice John L. Palmer, resigned.
May 22, 1981.—Public hearing.
May 27, 1981.—Favorably reported.
June 2, 1981.—Confirmed.

May 4, 1981

**Pamela Needham Bailey**, of Virginia, to be an Assistant Secretary of Health and Human Services, vice Billy M. Wise, resigned.
May 22, 1981.—Public hearing.
May 27, 1981.—Favorably reported.
June 1, 1981.—Confirmed.

May 4, 1981

**David R. Macdonald**, of Illinois, to be a Deputy U.S.Trade Representative, with the rank of Ambassador, vice Robert D. Hormats.
May 22, 1981.—Public hearing.
May 27, 1981.—Favorably reported.
June 1, 1981.—Confirmed.

May 5, 1981

**Richard P. Kusserow**, of Illinois, to be Inspector General, Department of Health and Human Services, vice Thomas D. Morris, resigned.
May 22, 1981.—Public hearing.
May 27, 1981.—Favorably reported.
June 1, 1981.—Confirmed.

June 2, 1981

**Ann Dore McLaughlin**, of the District of Columbia, to be an Assistant Secretary of the Treasury, vice Joseph Laitin, resigned.
June 11, 1981.—Public hearing.
June 17, 1981.—Favorably reported.
June 19, 1981.—Confirmed.

June 2, 1981

**John M. Walker, Jr.**, of New York, to be an Assistant Secretary of the Treasury, vice Walter J. McDonald, resigned.
July 29, 1981.—Public hearing.
July 29, 1981.—Favorably reported.
Aug. 1, 1981.—Confirmed.

June 2, 1981

**Peter J. Wallison**, of New York, to be General Counsel for the Department of the Treasury, vice Robert H. Mundheim, resigned.
June 11, 1981.—Public hearing.
June 17, 1981.—Favorably reported.
June 19, 1981.—Confirmed.

June 25, 1981

**Kenneth W. Gideon**, of Texas, to be an Assistant General Counsel in the Department of the Treasury (Chief Counsel for the Internal Revenue Service), vice N. Jerold Cohen, resigned.
July 29, 1981.—Public hearing.
July 29, 1981.—Favorably reported.
July 30, 1981.—Confirmed.

July 13, 1981

**Alfred E. Eckes, Jr.**, of Virginia, to be a member of the U.S. International Trade Commission for the term expiring June 16, 1990, vice Italio H. Ablondi.
June 15, 1981.—Public hearing.
June 16, 1981.—Favorably reported.
June 16, 1981.—Confirmed.

July 13, 1981

**Eugene J. Frank**, of Pennsylvania, to be a member of the U.S. International Trade Commission for the remainder of the term expiring December 16, 1982, vice George H. Moore, resigned.
July 29, 1981.—Public hearing.
July 29, 1981.—Favorably reported.
July 30, 1981.—Confirmed.

July 23, 1981

**Juan A. del Real**, of Maryland, to be General Counsel of the Department of Health and Human Services, vice Joan Zeldes Bernstein, resigned.
July 29, 1981.—Public hearing.
July 29, 1981.—Favorably reported.
July 30, 1981.—Confirmed.

July 23, 1981

**Thomas R. Donnelly, Jr.**, of Virginia, to be an Assistant Secretary of Health and Human Services, vice William Brownlee Welsh, resigned.
July 29, 1981.—Public hearing.
July 29, 1981.—Favorably reported.
July 30, 1981.—Confirmed.

Nov. 16, 1981

**Jules G. Korner III**, of Maryland, to be a judge of the U.S. Tax Court for a term expiring 15 years after he takes office.
Dec. 2, 1981.—Public hearing.
Dec. 2, 1981.—Favorably reported.
Dec. 3, 1981.—Confirmed.

Nov. 16, 1981

**Perry Shields**, of Tennessee, to be a judge of the U.S. Tax Court for a term expiring 15 years after he takes office.
Dec. 2, 1981.—Public hearing.
Dec. 2, 1981.—Favorably reported.
Dec. 3, 1981.—Confirmed.

Nov. 16, 1981

**Meade Whitaker**, of Michigan, to be a judge of the U.S. Tax Court for a term expiring 15 years after he takes office.
Dec. 2, 1981.—Public hearing.
Dec. 2, 1981.—Favorably reported.
Dec. 3, 1981.—Confirmed.

Dec. 1, 1981

**Clarence Eugene Hodges**, of Maryland, to be Commissioner, Administration for Children, Youth, and Families, and Chief of the Children's Bureau, Department of Health and Human Services, vice John A. Calhoun III.
Dec. 10, 1981.—Public hearing.
Dec. 10, 1981.—Favorably reported.
Dec. 14, 1981.—Confirmed.

Feb. 11, 1982

**Veronica A. Haggart**, of Virginia, to be a member of the U.S. International Trade Commission for the remainder of the term expiring June 16, 1984, vice Catherine May Bedell.
Mar. 2, 1982.—Public hearing.
Mar. 2, 1982.—Favorably reported.
Mar. 8, 1982.—Confirmed.

July 12, 1982

**Mary Ann Cohen**, of California, to be a judge of the U.S. Tax Court for a term expiring 15 years after she takes office, vice Cynthia Holcomb Hall.
Aug. 12, 1982.—Public hearing.
Aug. 12, 1982.—Favorably reported.
Aug. 16, 1982.—Confirmed.

July 12, 1982

**Lapsley Walker Hamblen, Jr.**, of Virginia, to be a judge of the U.S. Tax Court for a term expiring 15 years after he takes office, vice Sheldon V. Ekman.
Aug. 12, 1982.—Public hearing.
Aug. 12, 1982.—Favorably reported.
Aug. 16, 1982.—Confirmed.

July 12, 1982

**James Harlan Stamper**, of Missouri, to be a judge of the U.S. Tax Court for a term expiring 15 years after he takes office, vice Irene Feagin Scott.

Nov. 15, 1982

**Enrique J. Leon**, of New York, to be a member of the U.S. International Trade Commission for the remainder of the term expiring Dec. 16, 1982, vice Eugene J. Frank, resigned. And for the term expiring Dec. 16, 1990, reappointment.
Dec. 8, 1982.—Public hearing.

Nov. 15, 1982

**Susan Wittenberg Liebeler**, of California, to be a member of the U.S. International Trade Commission for the remainder of the term expiring Dec. 16, 1988, vice Michael J. Calhoun, resigned.
Dec. 8, 1982.—Public hearing.

Nov. 30, 1982

**Manuel H. Johnson, Jr.**, of Virginia, to be an Assistant Secretary of the Treasury, vice Paul Craig Roberts, resigned.
Dec. 8, 1982.—Public hearing.
Dec. 8, 1982.—Favorably reported.
Dec. 10, 1982.—Confirmed.

# HEARINGS

**(Requests for publications should be in writing accompanied by a self-addressed label for each item to: U.S. Senate Committee on Finance, Attention DOCUMENTS, Room SD-221 Dirksen Office Building, Washington, D.C. 20510)**

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## FULL COMMITTEE

Jan. 6, 1981 — No. 1

Nomination
Donald T. Regan, to be Secretary of the Treasury

Jan. 6, 1981 — No. 2

Nomination
Richard S. Schweiker, to be Secretary of Health and Human Services

Jan. 19, 1981 — No. 4

Nomination
William E. Brock, to be U.S. Trade Representative

Feb. 6, 1981 — No. 6

Nominations
R. T. McNamar, to be Deputy Secretary of the Treasury, and W. Dennis Thomas, to be Deputy Under Secretary of the Treasury

Mar. 5, 1981 — No. 9

Nominations
John E. Chapoton, to be Assistant Secretary of the Treasury for Tax Policy, Roscoe L. Egger, Jr., to be Commissioner of the Internal Revenue Service, and Paul Craig Roberts, to be Assistant Secretary of the Treasury for Economic Policy

Mar. 12, 1981 — No. 11

Nominations
David B. Swoap, to be Under Secretary of Health and Human Services, and Angela M. Buchanan, to be Treasurer of the United States

Mar. 17, 18, 19, 24, 25, 26, and 31, and Apr. 1 and 2, 1981 — No. 13

Spending Reduction Proposals—Parts 1 and 2

Mar. 20, 1981 — No. 14

Nominations
Norman B. Ture, to be Under Secretary of the Treasury and Beryl Wayne Sprinkel, to be Under Secretary of the Treasury for Monetary Affairs

Apr. 23 and 28, 1981 — No. 20

Nominations
Roger W. Mehle, Jr., to be Assistant Secretary of the Treasury for Domestic Finance, Marc E. Leland, to be Deputy Under Secretary of the Treasury, Lionel H. Olmer, to be Under Secretary of Commerce for International Trade, Raymond J. Waldmann, to be Assistant Secretary of Commerce for International Economic Policy, John A. Svahn, to be Commissioner of Social Security, and Dorcas R. Hardy, to be Assistant Secretary of Health and Human Services

May 13, 14, 18, 19, 20, and 21, 1981 — No. 26

Tax Cut Proposals—Parts 1, 2, and 3

May 22, 1981 — No. 29

Nominations
Lawrence J. Brady, to be Assistant Secretary of Commerce, Pamela Needham Bailey, to be Assistant Secretary of Health and Human Services, Richard P. Kusserow, to be Inspector General, Department of Health and Human Services, David R. Macdonald, to be Deputy U.S. Trade Representative, and Robert J. Rubin, to be Assistant Secretary of Health and Human Services

## FULL COMMITTEE—Continued

June 11, 1981 No. 34

Nominations
Ann Dore McLaughlin, to be Assistant Secretary of the Treasury, and Peter J. Wallison, to be General Counsel of the Department of the Treasury

July 29, 1981 No. 36

Nominations
Eugene J. Frank, to be a Commissioner of the U.S. International Trade Commission, Kenneth W. Gideon, to be an Assistant General Counsel, Department of the Treasury (Chief Counsel for the Internal Revenue Service); John M. Walker, Jr., to be Assistant Secretary for Enforcement and Operations, Department of the Treasury; Juan A. del Real, to be General Counsel of the Department of Health and Human Services; and Thomas R. Donnelly, to be Assistant Secretary for Legislation, Department of Health and Human Services

June 15, 1981 No. 48

Nomination
Alfred E. Eckes, Jr., of Virginia, to be a member of the U.S. International Trade Commission.

Dec. 2, 1981 No. 61

Nominations
Meade Whitaker, Jules G. Korner III, and Perry Shields, to be judges of the U.S. Tax Court

Dec. 9, 1981 No. 66

———
Oversight of HHS Inspector General's Effort to Combat Fraud, Waste, and Abuse (Joint Hearing With Special Committee on Aging)

Dec. 11, 1981 No. 67

Nomination
Clarence Eugene Hodges, to be Commissioner, Administration for Children, Youth, and Families, and Chief of the Children's Bureau, Department of Health and Human Services

Dec. 10, 1981 No. 70

———
Safeharbor Leasing

Feb. 1, 1982 No. 73

———
Legislation To Deny Tax Exemption to Racially Discriminatory Private Schools

Feb. 23, 24 and Mar. 9, 10, 11,
12, 16, 17, 18, and 19, 1982 No. 79

———
Administration's FY 83 Budget Proposal—Parts 1, 2, 3, 4, and 5

Mar. 2, 1982 No. 78

Nomination
Veronica Haggart to be Commissioner of the U.S. International Trade Commission

May 28, 1982 No. 99

———
New York MTA Purchase of Canadian Subway Cars

June 10, 1982 No. 103

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Federal Budget Crisis

July 15, 1982 No. 106

S. 2224, S. 2547, S. 2687
Tax Treatment of Corporate Mergers and Acquisitions

July 16, 1982 No. 107

S. 2673
Tuition Tax Credit Proposals

## FULL COMMITTEE—Continued

July 29, 1982 No. 112

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Extension of Unemployment Compensation Benefits

Aug. 2, 1982 No. 114

S. 2237
Caribbean Basin Initiative

Aug. 12, 1982 No. 117

Nominations
Mary Ann Cohen and Lapsley Walker Hamblen, Jr., to be Judges of the U.S. Tax Court

Aug. 18, 1982 No. 115

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Social Security Disability Insurance Program

Sept. 1, 1982 No. 118

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National Forest Investment Act

Sept. 10, 1982 No. 119

S. 2350
Subchapter S Revision Act of 1982

Sept. 28, 29, and 30, 1982 No. 122

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Flat-Rate Tax and Major Tax Reform Proposals

Nov. 30, 1982 No. 125

S. 3044
Administration's Highway User Tax Proposal

Dec. 8, 1982 No. 127

Nominations
Susan W. Liebeler and Enrique J. Leon, to be Commissioners of the International Trade Commission and Manual H. Johnson, Jr., to be an Assistant Secretary of the Treasury

Dec. 15, 1982 No. 129

S. 2985

Accrual Method of Accounting: Tax Treatment of Certain Unenforceable Debts

## SUBCOMMITTEE ON TAXATION AND DEBT MANAGEMENT

Feb. 4, 1981 No. 5

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Public Debt Limit—1981

Feb. 23, 1981 No. 7

S. 31, S. 239, S. 452
1981-82 Miscellaneous Tax Bills I

Mar. 16. 1981 No. 12

S. 352, S. 483, S. 502, S. 565
1981-82 Miscellaneous Tax Bills II

Mar. 30, 1981 No. 17

S. 388, S. 446, S. 464, S. 476, S. 499, S. 500, S. 501
1981-82 Miscellaneous Tax Bills III

Apr. 24, 1981 No. 21

S. 408, S. 436, S. 598, S. 867
1981-82 Miscellaneous Tax Bills IV

May 8, 1981 No. 25

S. 639, S. 702, S. 738
1981-82 Miscellaneous Tax Bills V

## SUBCOMMITTEE ON TAXATION AND DEBT MANAGEMENT—Continued

May 22, 1981 No. 28

S. 230, S. 450, S. 644, S. 978, S. 1039
1981-82 Miscellaneous Tax Bills VI

June 3 and 4, 1981 No. 31

S. 550
Tuition Tax Credits—Parts 1 and 2

June 12, 1981 No. 35

S. 626
Commodity Tax Straddles

June 26, 1981 No. 37

S. 169, S. 532, S. 721, S. 791, and S. 979
1981-82 Miscellaneous Tax Bills VII

July 24, 1981 No. 43

S. 805, S. 1214, S. 1304, S. 1320, and S. 1369
1981-82 Miscellaneous Tax Bills VIII

July 27, 1981 No. 45

S. 1047 and S. 1272
Airport and Airway Tax Measures

Sept. 11, 1981 No. 47

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1981 Public Debt Limit II

Sept. 25, 1981 No. 49

S. 578, S. 768, S. 1276, and S. 1472
1981-82 Miscellaneous Tax Bills IX

Oct. 16, 1981 No. 51

S. 425, S. 608, S. 1348, S. 1479, S. 1580, S. 1656
1981-82 Miscellaneous Tax Bills X

Oct. 30, 1981 No. 55

S. 1035, S. 1595, S. 1745
1981-82 Miscellaneous Tax Bills XI

Nov. 6, 1981 No. 57

S. 1081, S. 1594, S. 1749, S. 1764
1981-82 Miscellaneous Tax Bills XII

Nov. 24, 1981 No. 59

S. 1824
Forest Products Industry Issues (Joint hearing with the Subcommittee on International Trade)

Dec. 11, 1981 No. 68

S. 696, S. 1883
1981-82 Miscellaneous Tax Bills XIII

Jan. 28 and Mar. 2, 1982 No. 71

S. 1887
Tax Credits for Installation of Airbags in Automobiles

Feb. 5, 1982 No. 74

S. 1828
Tax Treatment of Thrift Partnerships—Joint Hearing With Banking Subcommittee on Housing and Urban Affairs

Apr. 23, 1982 No. 89

S. 473, S. 474, S. 710, S. 1854, S. 1923
1981-82 Miscellaneous Tax Bills, XIV

## SUBCOMMITTEE ON TAXATION AND DEBT MANAGEMENT—Continued

May 7, 1982 No. 92

S. 1928, S. 2214, S. 2281
Tax Treatment of Interest and Dividends, Charitable Contributions of Certain Inventory, and Uranium Litigation, Settlement Discounts—Joint Hearing With the Subcommittee on Savings, Pensions, and Investment Policy

May 14, 1982 No. 93

S. 2051, S. 2058
Trade in Services

May 21, 1982 No. 95

S. 1485, S. 2075, S. 2424, S. 2425
1981-82 Miscellaneous Tax Bills XV

May 27, 1982 No. 97

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Public Debt Limit

June 18, 1982 No. 104

S. 2012, S. 2015, S. 2092, S. 2113, S. 2176, S. 2321, S. 2413
Tax Provisions Affecting State and Federal Legislators' Away-From-Home Expenses

July 19, 1982 No. 108

S. 1298, S. 2197, S. 2498
1981-82 Miscellaneous Tax Bills XVI

Sept. 23, 1982 No. 121

S. 232, S. 2741
1981-82 Miscellaneous Tax Bills XVII

Dec. 10, 1982 No. 128

S. 2647, S. 2987, S. 3064
1981-82 Miscellaneous Tax Bills XVIII

## SUBCOMMITTEE ON SAVINGS, PENSIONS, AND INVESTMENT POLICY

Feb. 24, 1981 No. 8

S. 12, S. 24, S. 243
Savings Incentives

May 4, 1981 No. 24

S. 75, S. 141, S. 142, S. 145, S. 155, S. 330, S. 457, S. 492, S. 819, S. 936
Savings and Investment Incentive Tax Bills

May 15, 1981 No. 27

———
Report of the President's Commission on Pension Policy

July 13, and 16, 1981 No. 40

S. 1310
Urban Enterprise Zones

Dec. 4, 1981 No. 63

S. 829, S. 1607, S. 1645
Savings and Retirement Proposals

Mar. 29, 1982 No. 83

S. 2105, S. 2106
Pension Reform for State and Local Employee Retirement Systems

Apr. 21, 1982 No. 87

S. 2298
Enterprise Zones—1982

## SUBCOMMITTEE ON SAVINGS, PENSIONS, AND INVESTMENT POLICY—Continued

May 7, 1982 No. 92

S. 1928, S. 2214, S. 2281
Tax Treatment of Interest and Dividends, Charitable Contributions of Certain Inventory, and Uranium Litigation, Settlement Discounts—Joint Hearing With Subcommittee on Taxation and Debt Management

May 19, 1982 No. 94

S. 1910
Mortgage Investments by Pension Funds and Tax Treatment of Certain Church Retirement Annuities

Sept. 27, 1982 No. 123

S. 2860
Modification of the Multiemployer Pension Plan Amendments Act and Pension Plan Investments in the Residential Mortgage Market

## SUBCOMMITTEE ON INTERNATIONAL TRADE

Jan. 14, 15, 1981 No. 3

——
Issues Relating to the Domestic Auto Industry—Part 1

Mar. 9, 1981 No. 10

S. 396
Issues Relating to the Domestic Auto Industry—Part 2

Apr. 3, 1981 No. 18

——
FY 1982 Budget for Customs, ITC, and STR

July 8, 9, 13, and 28, 1981 No. 39

——
Oversight of U.S. Trade Policy (Joint Hearing With Subcommittee on International Finance and Monetary Policy of the Committee on Banking, Housing, and Urban Affairs)

July 27, 1981 No. 42

——
Most Favored Nation Status for Romania, Hungary, and China

Nov. 24, 1981 No. 59

S. 1824
Forest Products Industry Issues (Joint hearing with the Subcommittee on Taxation and Debt Management)

Dec. 1, 1981 No. 60

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Issues Relating to the Domestic Auto Industry—Part 3

Dec. 7, 1981 No. 64

S. 1865, S. 1868
Trade Adjustment Assistance

Jan. 29, 1982 No. 72

S. 958
Remedy for Artificial Pricing of Articles Produced by Nonmarket Economy Countries

Feb. 11, 1982 No. 75

S. 1511
The European Communities' Common Agricultural Policy, the Subsidies Code, and Enforcement of U.S. Rights Under Trade Agreements

Mar. 1, 1982 No. 76

——
U.S. Approach to 1982 Meeting of World Trade Ministers on the GATT

Mar. 24, 1982 No. 82

S. 2067, S. 2071, S. 2094
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## SUBCOMMITTEE ON INTERNATIONAL TRADE—Continued

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Standby Revenue Recycling Authority To Deal With Petroleum Supply Disruptions

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# SENATE BILLS REFERRED TO COMMITTEE

**S. 1★** **Jan. 5, 1981**

MR. DOLE AND MESSRS. ARMSTRONG, BOSCHWITZ, COHEN, DECONCINI, DENTON, DURENBERGER, GOLDWATER, GRASSLEY, HAYAKAWA, HELMS, HUMPHREY, JEPSEN, PERCY, PRESSLER, QUAYLE, SCHMITT, AND SYMMS

To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

Jan. 5, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S14).
Jan.13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 2★** **Jan. 5, 1981**

MR. MATHIAS AND MESSRS. ABDNOR, ANDREWS, BAKER, BAUCUS, BIDEN, BOSCHWITZ, BUMPERS, BURDICK, CANNON, COHEN, DECONCINI, DIXON, DOMENICI, FORD, GARN, GORTON, HAYAKAWA, HEFLIN, HUDDLESTON, HUMPHREY, INOUYE, JACKSON, JEPSEN, KASTEN, LEVIN, MCCLURE, MATTINGLY, NICKLES, PERCY, PRESSLER, PRYOR, RANDOLPH, RIEGLE, RUDMAN, QUAYLE, SARBANES, SIMPSON, STEVENS, THURMOND, TOWER, WARNER, AND WILLIAMS

To amend the Internal Revenue Code of 1954.

(Allows all married couples the option of filing their taxes as if they were single.)

Jan. 5, 1981.—Statement of Senator Mathias introducing this bill (Congressional Record S16).
Jan. 13, 1981.—Referred to Office of Management and Budget and the Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 4** **Jan. 5, 1981**

MR. CHAFEE AND MESSRS. BRADLEY, HEINZ, AND PERCY

To provide a cap on Federal unemployment tax rates in certain States.

Jan. 5, 1981.—Statement of Senator Chafee introducing this bill (Congressional Record S19).
Jan. 13, 1981.—Referred to Office of Management and Budget and the Departments of the Treasury and Labor.

**S. 8** **Jan. 5, 1981**

MR. DOLE AND MESSRS. DECONCINI, JEPSEN, MRS. KASSEBAUM, MESSRS. LAXALT, LUGAR, MATSUNAGA, AND TOWER

To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

Jan. 5, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S26).
Jan. 13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 11★** **Jan. 5, 1981**

MR. MITCHELL AND MR. COHEN

To prohibit the Secretary of the Treasury from processing potatoes for entry into the United States until certain measures are taken.

Jan. 13, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
July 21 and 22, 1982.—Public hearings.
Aug. 16, 1982.—Adverse report from the Department of the Treasury.

*(See action on committee amendment to H.R. 4566)*

**S. 12★** **Jan. 5, 1981**

MR. DOLE AND MESSRS. COCHRAN, LUGAR, MATHIAS, AND SYMMS

To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans.

Jan. 5, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S28).
Jan. 13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Feb. 24, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 17** **Jan. 5, 1981**

MR. ZORINSKY

To permit the importation of a leopard skin.

Jan. 13, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, and Commerce.
June 16, 1981.—Report from the International Trade Commission (analysis).

**S. 19** **Jan. 5, 1981**

MR. DOLE, AND MESSRS. ANDREWS, ARMSTRONG, BENTSEN, BOREN, BUMPERS, BURDICK, COCHRAN, DOMENICI, FORD, GARN, GLENN, GOLDWATER, HART, HAYAKAWA, HEFLIN, HELMS, HUMPHREY, JEPSEN, JOHNSTON, MRS. KASSEBAUM, MESSRS. LAXALT, LONG, LUGAR, MELCHER, PERCY, PRYOR, RANDOLPH, SCHMITT, SIMPSON, TOWER, AND WALLOP

To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

(Provides royalty owners of stripper oil properties a 10 barrel per day exemption from the windfall profits tax.)

Jan. 5, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S30).
Jan. 13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 23★** **Jan. 5, 1981**

MR. DOLE AND MR. HATFIELD, MRS. KASSEBAUM, AND MR. PERCY

To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax.

(Allows the use of crop share rentals in valuing farm property for estate tax purposes.)

Jan. 5, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S40).
Jan. 13, 1981.—Referred to Office of Management and Budget and the Department of the Treasury.
May 1 and June 5, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 24** **Jan. 5, 1981**

MR. DOLE AND MESSRS. CHAFEE, DANFORTH, DECONCINI, GARN, GOLDWATER, HATFIELD, LUGAR, AND WALLOP

To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

Jan. 5, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S41).
Jan. 13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Feb. 24, 1981.—Public hearing.

**S. 27** **Jan. 5, 1981**

MR. DOLE AND MESSRS. BENTSEN, BOREN, GRASSLEY, RANDOLPH, RIEGLE, AND SPECTER

To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $100,000.

Jan. 5, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S43).
Jan. 13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 31** **Jan. 5, 1981**

MR. ARMSTRONG AND MESSRS. BAUCUS, BOREN, DOLE, EXON, GOLDWATER, MATHIAS, AND SIMPSON

To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

(Removes certain limitations on deductibility of business expenses related to residences, including repeal of the restrictions on family rentals, use of the home as a second place of business and certain definitional rules as to when a residence is used for personal purposes.)

Jan. 5, 1981.—Statement of Senator Armstrong introducing this bill (Congressional Record S45).
Jan. 13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Feb. 23, 1981.—Public hearing.

**S. 34** **Jan. 5, 1981**

MR. BURDICK

To amend the Internal Revenue Code.

(Permits the inclusion in 1980 income of specified crop payments received in 1981.)

Jan. 5, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.

**S. 38** **Jan. 5, 1981**

MR. BURDICK AND MESSRS. BUMPERS, DECONCINI, AND NICKLES

To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

Jan. 13, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 44** **Jan. 5, 1981**

MR. BRADLEY AND MESSRS. EAGLETON, AND RANDOLPH

To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

Jan. 5, 1981.—Statement of Senator Bradley introducing this bill (Congressional Record S55).
Jan. 16, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 75★** **Jan. 6, 1981**

MR. WALLOP AND MESSRS. ANDREWS, BENTSEN, BOREN, BYRD OF VA., CRANSTON, DECONCINI, GARN, GOLDWATER, KASTEN, LUGAR, MATHIAS, MATTINGLY, MOYNIHAN, SCHMITT, AND SIMPSON

To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

(Increases from 60 percent to 75 percent the capital gains deduction from gross income; reduces the alternative minimum tax rate; and reduces from 28 percent to 17.5 percent the corporate alternative tax rate on capital gains.)

Jan. 6, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S114).
Jan. 13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 4, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 85★** **Jan. 15, 1981**

MR. BENTSEN AND MESSRS. EAST, HELMS, JOHNSTON, AND TOWER

To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first 1,000 barrels of daily production.

Jan. 15, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S136).
Jan. 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 87** **Jan. 15, 1981**

MR. BOREN AND MESSRS. BENTSEN AND NICKLES

To repeal the windfall profit tax.

Jan. 15, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S137).
Jan. 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 88★** **Jan. 15, 1981**

MR. BOREN AND MR. NICKLES

To exempt newly discovered oil from the windfall profit tax.

Jan. 15, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S137).

Jan. 21, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 89** **Jan. 15, 1981**

MR. BOREN AND NICKLES

To exempt incremental tertiary oil from the windfall profit tax.

Jan. 15, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S137).

Jan. 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 90** **Jan. 15, 1981**

MR. BOREN AND MESSRS. NICKLES AND PERCY

To exempt certain royalty interests from the windfall profit tax.

Jan. 15, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S137).

Jan. 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 91★** **Jan. 15, 1981**

MR. BOREN AND MESSRS. DOLE, NICKLES, AND PERCY

To exempt stripper well oil from the windfall profit tax.

Jan. 15, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S137).

Jan. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 92** **Jan. 15, 1981**

MR. BOREN AND MESSRS. DOLE, EAST, AND NICKLES

To amend the Internal Revenue Code of 1954 to provide, in lieu of the reduced rates for independent producer oil, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners

Jan. 15, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S137).

Jan. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 98★** **Jan. 15, 1981**

MR. DANFORTH AND MESSRS. BENTSEN, BRADLEY, CHAFEE, CRANSTON, HEINZ, MITCHELL, SYMMS, AND TSONGAS

To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

Jan. 15, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S149).

Jan. 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 99★** **Jan. 15, 1981**

MR. JEPSEN AND MESSRS. ABDNOR, DURENBERGER, HATFIELD, LEVIN, MELCHER, AND RANDOLPH

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

Jan. 15, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S151).

Jan. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 102** **Jan. 15, 1981**

MR. INOUYE AND MESSRS. BURDICK, MATSUNAGA, AND MOYNIHAN

To amend titles XVIII and XIX of the Social Security Act to provide that professional nurse services shall be covered under part B of medicare and shall be a required service under medicaid.

Jan. 15, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S154).

Jan. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 104** **Jan. 15, 1981**

MR. INOUYE AND MR. MATSUNAGA

To amend title I of the Employee Retirement Income Act of 1974 and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plans whenever certain social security benefit payments are increased.

Jan. 15, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S155).

Jan. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 110** **Jan. 15, 1981**

MR. INOUYE AND MESSRS. BURDICK AND MATSUNAGA

To amend titles XVIII and XIX of the Social Security Act to provide that gerontological nurse practitioner services shall be covered under part B of medicare and shall be a required service under medicaid.

Jan. 15, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S158).

Jan. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 123** **Jan. 15, 1981**

MR. INOUYE AND MESSRS. BURDICK, DECONCINI, FORD, HUDDLESTON, JACKSON, LEVIN, MATSUNAGA, AND SARBANES

To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

Jan. 15, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S163).

Jan. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 137** **Jan. 15, 1981**

MR. INOUYE AND MR. MATSUNAGA

To require that skilled nursing facilities furnishing services under the medicare and medicaid programs be adequately equipped with wheelchairs and other appropriate equipment and supplies.

Jan. 15, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S178).

Jan. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 139** **Jan. 15, 1981**

MR. HATCH AND MESSRS. ANDREWS AND KASTEN

Comprehensive Health Care Reform Act.

(Provides:
(a) standards for employers' health benefit plans;
(b) catastrophic illness insurance;
(c) standards for preventive care services provided by certain carriers;
(d) conditions certain tax deductions and exclusions upon an employer's compliance with the requirements of such programs; and
(e) revises inpatient hospital service coverage under medicare.)

Jan. 15, 1981.—Statement of Senator Hatch introducing this bill (Congressional Record S179).

Jan. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 141★** **Jan. 19,1981**

MR. BENTSEN AND MESSRS. ARMSTRONG, BAUCUS, BOREN, BOSCHWITZ, HART, LEAHY, MATHIAS, MITCHELL, PACKWOOD, AND SYMMS

Relating to tax treatment of qualified dividend reinvestment plans.

(Defers current taxes on dividends reinvested in original issue stock.)

Jan. 19, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S255).
Jan. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 4, 1981.—Public hearing.

***(See action on H.R. 4242)***

**S. 142★** **Jan. 19, 1981**

MR. BENTSEN AND MESSRS. BAUCUS, BIDEN, DECONCINI, FORD, HELMS, NICKLES, AND ZORINSKY

To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

Jan. 19, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S256).
Jan. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 4, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 145★** **Jan. 19, 1981**

MR. MOYNIHAN

To amend the Internal Revenue Code of 1954 to provide a 67 percent maximum tax rate for individual income taxes and to reduce capital gains tax rates for corporations and individuals.

Jan. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 4, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 151** **Jan. 19, 1981**

MR. INOUYE AND MR. MATSUNAGA

To allow an additional exemption for a taxpayer or his spouse who is deaf or blind.

Jan. 19, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S272).
Jan. 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 152** **Jan. 19, 1981**

MR. INOUYE AND MR. MATSUNAGA

To amend titles XVIII and XIX of the Social Security Act to provide that clinical social worker services shall be covered under part B of medicare and shall be a required service under medicaid.

Jan. 19, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S272).
Jan. 26, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human services.

**S. 153** **Jan. 19, 1981**

MR. INOUYE AND MESSRS. BAUCUS, BENTSEN, BURDICK, GARN, MATHIAS, MATSUNAGA, MELCHER, RANDOLPH, SARBANES, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

Jan. 19, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S273).
Jan. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 155** **Jan. 19, 1981**

MR. SCHMITT AND MESSRS. EAST, HELMS, NICKLES, SYMMS, AND THURMOND

To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for inclusion.

Jan. 19, 1981.—Statement of Senator Schmitt introducing this bill (Congressional Record S274).
Jan. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 4, 1981.—Public hearing.

**S. 161** **Jan. 20, 1981**

Mr. Inouye and Mr. Burdick

To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

Jan. 20, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S334).

Jan. 23, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 164** **Jan. 20, 1981**

Mr. Melcher and Messrs. Abdnor, Andrews, Baucus, Boschwitz, Cochran, Eagleton, Heflin, Jepsen, Kasten, Lugar, Pressler, Pryor, Symms, and Zorinsky

To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

Jan. 20, 1981.—Statement of Senator Melcher introducing this bill (Congressional Record S336).

Jan. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 165★** **Jan. 20, 1981**

Mr. Melcher

To protect the take-home pay of the American taxpayer by adjusting personal income tax rates to reflect inflation.

Jan. 20, 1981.—Statement of Senator Melcher introducing this bill (Congressional Record S336).

Jan. 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 166★** **Jan. 20, 1981**

Mr. Melcher

To enhance the production of domestic crude oil by exempting qualified stripper well production and certain oil produced by independent producers from the windfall profit tax, and to provide permanent relief from the windfall profit tax for small royalty owners.

Jan. 20, 1981.—Statement of Senator Melcher introducing this bill (Congressional Record S337).

Jan. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 169★** **Jan. 20, 1981**

Mr. Heinz and Messrs. Andrews, Dixon, Lugar, and Randolph

To amend secs. 169 and 103 of the Internal Revenue Code with respect to tax treatment of pollution control facilities.

(Bill:

(a) limits the exclusion from gross income of interest on industrial development bonds issued to provide air or water pollution control facilities; and

(b) allows as a currently deductible expense amounts incurred in connection with the acquisition or construction of a certified pollution control facility.)

Jan. 20, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S338).

Jan. 26, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

June 26, 1981.—Public hearing.

***(See action on H.J. Res. 266, H.R. 4242, and H.R. 4961)***

**S. 170★** **Jan. 20, 1981**

Mr. Moynihan and Messrs. Andrews, Baucus, Boren, Bradley, Chiles, Cochran, Cranston, D'Amato, DeConcini, Dixon, Durenberger, East, Glenn, Grassley, Mrs. Hawkins, Messrs. Heflin, Heinz, Humphrey, Kasten, Jepsen, Leahy, Lugar, Mattingly, Melcher, Metzenbaum, Packwood, Quayle, Randolph, Riegle, Schmitt, Simpson, Specter, Thurmond, Tower, and Tsongas

To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

Jan. 20, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S343).

Jan. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 171★** **Jan. 20, 1981**

MR. SASSER AND MR. BRADLEY

To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 20 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

Jan. 20, 1981.—Statement of Senator Sasser introducing this bill (Congressional Record S360).
Jan. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 172** **Jan. 20, 1981**

MR. SASSER

To amend the Internal Revenue Code of 1954 to allow a deduction as an expense for certain amounts of depreciable business assets.

Jan. 20, 1981.—Statement of Senator Sasser introducing this bill (Congressional Record S360).
Jan. 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 173★** **Jan. 21, 1981**

MR. THURMOND

To amend the adjustment assistance programs for workers and firms under the Trade Act of 1974.

(Bill:

(a) requires workers to exhaust their regular unemployment insurance benefits before receiving trade adjustment benefits; these benefits would then be limited to a weekly amount no greater than that received from unemployment insurance benefits.

(b) restores the eligibility requirement that increased imports be the primary cause of injury to workers and firms; these changes would result in only those workers or firms truly impacted by increased imports receiving trade adjustment assistance; in addition, requiring that regular unemployment benefits be exhausted first would significantly lengthen the period of income protection for those unable to secure alternative employment.

(c) extends trade adjustment benefits to firms and their employees who provide essential goods and services to import-impacted firms; and preclude these groups from receiving adjustment assistance; at least 25 percent of total sales must be to one or more import-impacted firms before the supplier or its employees are eligible.

(d) reduces the duplication of investigatory efforts by the Department of Commerce and the Department of Labor.)

Jan. 22, 1981.—Statement of Senator Thurmond introducing this bill (Congressional Record S420).
Jan. 27, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

*(See action on S. 1377 and H.R. 3982)*

**S. 200** **Jan. 22, 1981**

MR. QUAYLE AND MR. LEVIN

To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

Jan. 22, 1981.—Statement of Senator Quayle introducing this bill (Congressional Record S555).
Jan. 30, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 201★** **Jan. 22, 1981**

MR. WILLIAMS

To provide a 2-year delay in the application of sec. 189 to low-income housing.

(Provides a 2-year delay with respect to the amortization of the amount charged to low-income housing capital accounts.)

Jan. 22, 1981.—Statement of Senator Williams introducing this bill (Congressional Record S555).
Jan. 27, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 229** **Jan. 22, 1981**

MR. MATSUNAGA

To amend the Social Security Act to provide for inclusion of the licensed practical nurses under medicare and medicaid.

Jan. 22, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S558).
Jan. 26, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 230★** **Jan. 22, 1981**

MR. MATSUNAGA

To authorize certain withholding of State income tax from wages on a voluntary basis.

Jan. 22, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S559).
Jan. 27, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 22, 1981.—Public hearing.

***(See action on H.R. 4717)***

**S. 231** **Jan. 22, 1981**

MR. MATSUNAGA

To amend the Tariff Act of 1930 to increase from $250 to $600 amount for informal entry of goods.

Jan. 22, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S559).
Jan. 26, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, Commerce, Agriculture, and State.
July 21 and 22, 1982.—Public hearings.

**S. 232★** **Jan. 22, 1981**

MR. HAYAKAWA AND MR. KASTEN

To amend secs. 46(f) and 167(l) of the Internal Revenue Code of 1954 with respect to the treatment of public utility property.

Jan. 22, 1981.—Statement of Senator Hayakawa introducing this bill (Congressional Record S559).
Jan. 29, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Sept. 23, 1982.—Public hearing.

***(See action on H.J. Res. 266, H.R. 4242, and H.R. 1524)***

**S. 239** **Jan. 22, 1981**

MR. DURENBERGER AND MESSRS. ANDREWS, BENTSEN, FORD, HATFIELD, HAYAKAWA, HEFLIN, MATHIAS, PELL, PERCY, SARBANES, SASSER, SPECTER, AND TSONGAS

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

Jan. 22, 9181.—Statement of Mr. Durenberger introducing this bill (Congressional Record S561).
Feb. 3, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
Feb. 23, 1981.—Public hearing.

**S. 240** **Jan. 22, 1981**

MR. MATSUNAGA

To extend the treatment conferred upon certain private deferred compensation plans to nonqualified deferred compensation arrangements maintained by tax-exempt organizations.

Jan. 22, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S566).
Jan. 27, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 243★** **Jan. 23, 1981**

MR. CHAFEE AND MESSRS. HUDDLESTON, KASTEN, LUGAR, MATHIAS, NICKLES, NUNN, RIEGLE, THURMOND, AND WARNER

To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

Jan. 23, 1981.—Statement of Senator Chafee introducing this bill (Congressional Record S607).
Jan. 29, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Feb. 24, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 256** **Jan. 27, 1981**

MR. BOREN AND MESSRS. HEINZ AND KASTEN

To amend the Internal Revenue Code of 1954 to eliminate the requirement that a member of the Armed Forces maintain a household in the United States to be eligible for an earned income credit.

Jan. 27, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S677).
Jan. 30, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 257** **Jan. 27, 1981**

MR. BOREN

To amend the Internal Revenue Code to allow Armed Forces members more time to reinvest the proceeds of sale of a principal residence without recognition of gain when they have served on extended active duty outside the United States.

Jan. 27, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S677).
Feb. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Defense.

**S. 259** **Jan. 27, 1981**

MR. GOLDWATER AND MESSRS. ABDNOR, ANDREWS, COHEN, CANNON, D'AMATO, DANFORTH, DECONCINI, GARN, GRASSLEY, MRS. HAWKINS, MESSRS. HAYAKAWA, HELMS, INOUYE, JEPSEN, LAXALT, LUGAR, MCCLURE, MELCHER, PRESSLER, PRYOR, STAFFORD, SYMMS, AND THURMOND

To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

Jan. 27, 1981.—Statement of Senator Goldwater introducing this bill (Congressional Record S678).
Jan. 30, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 268** **Jan. 27, 1981**

MR. JOHNSTON

To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

Jan. 27, 1981.—Statement of Senator Johnston introducing this bill (Congressional Record S688).
Jan. 30, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 287★** **Jan. 27, 1981**

MR. HEINZ AND MESSRS. ABDNOR, ANDREWS, ARMSTRONG, BAKER, BOREN, BOSCHWITZ, COHEN, D'AMATO, DECONCINI, DENTON, DURENBERGER, EAST, GARN, GLENN, GOLDWATER, GORTON, GRASSLEY, HATCH, HATFIELD, MRS. HAWKINS, MESSRS. HAYAKAWA, HEFLIN, HELMS, HOLLINGS, HUMPHREY, JEPSEN, MRS. KASSEBAUM, MESSRS. KASTEN, LUGAR, MATTINGLY, MCCLURE, MELCHER, MURKOWSKI, NICKLES, PACKWOOD, PERCY, PRESSLER, QUAYLE, RANDOLPH, SCHMITT, SIMPSON, SPECTER, SYMMS, THURMOND, TOWER, AND WARNER

To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

Feb. 2, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 292** **Jan. 27, 1981**

MR. BAUCUS

To amend title XVIII of the Social Security Act with respect to judicial review of a decision by the Provider Reimbursement Review Board.

(Permits Federal judicial review of adverse decisions of the Provider Reimbursement Review Board involving groups of providers to be taken not only in the U.S. District Court for the District of Columbia, but also in the district where the principal party for the group is located.)

Jan. 27, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S701).
Feb. 18, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 307★** **Jan. 29, 1981**

MR. BAKER (FOR MR. COCHRAN) AND MESSRS. BENTSEN, BOREN, BOSCHWITZ, GARN, JOHNSTON, LEAHY, LONG, LUGAR, PRYOR, STENNIS, SYMMS, TOWER, WALLOP, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

Jan. 29, 1981.—Statement of Senator Cochran introducing this bill (Congressional Record S775).
Feb. 3, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
June 8, 1981.—Public hearing.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 313** **Jan. 29, 1981**

MR. HEFLIN

To amend title XIX of the Social Security Act to permit States to terminate eligibility for medicaid medical assistance for up to one year for individuals determined to have abused the medicaid program.

Jan. 29 1981.—Statement of Senator Heflin introducing this bill (Congressional Record S776).
Feb. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 314** **Jan. 29, 1981**

MR. HEFLIN

To permit relatives of medicaid eligible individuals residing in nursing homes to contribute voluntarily to a State fund for provision of such care.

Jan. 29, 1981.—Statement of Senator Heflin introducing this bill (Congressional Record S776).
Feb. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 315** **Jan. 29, 1981**

MR. HEFLIN

To amend title XIX of the Social Security Act to permit State medicaid programs to require nominal copayments for basic services provided to categorically needy individuals.

Jan. 29, 1981.—Statement of Senator Heflin introducing this bill (Congressional Record S776).
Feb. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 316** **Jan. 29, 1981**

MR. HEFLIN

To amend title XIX of the Social Security Act to allow States to provide for competitive bidding for the purchase of certain items under their medicaid plans.

Jan. 29, 1981.—Statement of Senator Heflin introducing this bill (Congressional Record S776).
Feb. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 317★** **Jan. 29, 1981**

MR. BENTSEN AND MESSRS. ANDREWS, BOREN, BURDICK, DANFORTH, FORD, GARN, DECONCINI, INOUYE, MOYNIHAN, TSONGAS, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

Jan. 29, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S736).
Feb. 4, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 321** **Jan. 29, 1981**

MR. BENTSEN AND MESSRS. CANNON, COCHRAN, CRANSTON, D'AMATO, DANFORTH, DECONCINI, EAGLETON, FORD, GOLDWATER, HEFLIN, INOUYE, JEPSEN, LUGAR, MITCHELL, MOYNIHAN, PERCY, PRYOR, ROTH, SASSER, SIMPSON, TOWER, WALLOP, AND ZORINSKY

To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

Jan. 29, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S742).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 328** **Jan. 29, 1981**

MR. BAKER AND MESSRS. ABDNOR, BAUCUS, DIXON, HATFIELD, LEVIN, AND PERCY

To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

Jan. 29, 1981.—Statement of Senator Baker introducing this bill (Congressional Record S780).
Feb. 2, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 329★** **Jan. 29, 1981**

MR. PELL AND MESSRS. KENNEDY, METZENBAUM, MITCHELL, AND WILLIAMS

To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain home heating costs.

Jan. 29, 1981.—Statement of Senator Pell introducing this bill (Congressional Record S781).
Feb. 3, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
Oct. 23, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 330** **Jan. 29, 1981**

MR. DURENBERGER AND MESSRS. BOREN AND DIXON

Investment Income Incentive Act of 1981.

(Exempts the first $1,250 of interest and dividend income on a single tax return ($2,500 on a joint return).)

Jan. 29, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S782).
Feb. 2, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 4, 1981.—Public hearing.

**S. 352** **Feb. 3, 1981**

MR. PACKWOOD AND MR. SCHMITT

To amend the Internal Revenue Code of 1954 with respect to the definition of political contribution.

(Deletes the words "to further the candidacy of such individuals for nomination or election" in defining "political contribution.")

Feb. 3, 1981.—Statement of Senator Packwood introducing this bill (Congressional Record S908).
Feb. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 16, 1981.—Public hearing.

**S. 360★** **Feb. 3, 1981**

MR. WEICKER AND MESSRS. ANDREWS, BAUCUS, BOSCHWITZ, BURDICK, DURENBERGER, GLENN, HATCH, HATFIELD, HAYAKAWA, HOLLINGS, HUDDLESTON, JEPSEN, KASTEN, LEAHY, LUGAR, PACKWOOD, PERCY, PRYOR, SASSER, SCHMITT, THURMOND, TOWER, AND TSONGAS

To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

Feb. 3, 1981.—Statement of Senator Weicker introducing this bill (Congressional Record S914).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266, H.R. 4242, and H.R. 6055)***

**S. 388** **Feb. 3, 1981**

MR. HATCH AND MESSRS. BENTSEN, BURDICK, AND TOWER

To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

Feb. 3, 1981.—Statement of Senator Hatch introducing this bill (Congressional Record S933).
Feb. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 30, 1981.—Public hearing.

**S. 390★** **Feb. 3, 1981**

MR. DOLE AND MESSRS. BAUCUS, BENTSEN, BOSCHWITZ, DANFORTH, DURENBERGER, MRS. KASSEBAUM, MESSRS. MATSUNAGA, AND SYMMS

To amend the Trade Act of 1974 to provide for an additional Deputy U.S. Trade Representative.

Feb. 3, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S935).
Feb. 4, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Agriculture, Commerce, and Labor.

***(See action on S. 2555 and H.R. 6094)***

**S. 392★** **Feb. 5, 1981**

MR. RIEGLE AND MR. EAGLETON

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 393★** **Feb. 5, 1981**

MR. DOLE

To provide for a temporary increase in the public debt limit.

(Increases the public debt limit (total temporary and permanent), to $985 billion through Sept. 30, 1981.)

Feb. 5, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S1019).
Feb. 5, 1981.—Considered by the Senate.
Feb. 5, 1981.—Reported favorably to the Senate as an original bill (no written report).
Feb. 6, 1981.—Indefinitely postponed.

***(See action on H.R. 1553)***

**S. 394★** **Feb. 5, 1981**

MR. LONG

To amend the Internal Revenue Code of 1954 to provide reductions in individual and corporate income taxes, and for other purposes.

Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 395★** **Feb. 5, 1981**

MR. WALLOP AND MESSRS. ABDNOR, ANDREWS, BAUCUS, BENTSEN, BOREN, BURDICK, BYRD OF VA., CHILES, COCHRAN, CRANSTON, D'AMATO, DIXON, DOMENICI, DURENBERGER, EAST, FORD, GARN, GOLDWATER, GRASSLEY, HAYAKAWA, HEFLIN, HELMS, HOLLINGS, JEPSEN, KASTEN, LUGAR, MCCLURE, MATHIAS, MATSUNAGA, MATTINGLY, MELCHER, MURKOWSKI, NICKLES, NUNN, QUAYLE, PACKWOOD, PERCY, PRESSLER, PRYOR, SCHMITT, SIMPSON, SYMMS, THURMOND, TOWER, WARNER, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

Feb. 5, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S1023).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 1 and June 5, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 396** **Feb. 5, 1981**

MR. DANFORTH AND MESSRS. BAUCUS, BENTSEN, BOREN, BOSCHWITZ, CANNON, EAGLETON, GLENN, HUDDLESTON, HOLLINGS, LEVIN, LONG, LUGAR, MELCHER, METZENBAUM, MITCHELL, MOYNIHAN, RANDOLPH, RIEGLE, SCHMITT, SYMMS, AND WILLIAMS

To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

Feb. 5, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S1030).
Feb. 16, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Labor.
Mar. 9, 1981.—Public hearing.

**S. 404★** **Feb. 5, 1981**

MR. SYMMS AND MESSRS. BOREN, HATCH, AND JEPSEN

To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes.

Feb. 5, 1981.—Statement of Senator Symms introducing this bill (Congressional Record S1044).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 1 and June 5, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 408★** **Feb. 5, 1981**

MR. CHAFEE AND MESSRS. BOREN, BOSCHWITZ, COCHRAN, DURENBERGER, GRASSLEY, LUGAR, MATHIAS, MATSUNAGA, MATTINGLY, MITCHELL, NICKLES, PERCY, ROTH, SCHMITT, SIMPSON, AND TSONGAS

To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

(Permits Americans working abroad to exclude the first $50,000 plus half of the next $50,000 of earned income from U.S. taxes.)

Feb. 5, 1981.—Statement of Senator Chafee introducing this bill (Congressional Record S1047).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Apr. 24, 1981.—Public hearing.
May 15, 1981.—Star Print referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 425★** **Feb. 5, 1981**

MR. PACKWOOD AND MR. HATFIELD

To amend the Mortgage Subsidy Bond Tax Act of 1980 to exempt from the coverage of such act certain general obligation mortgage bond issues of the State of Oregon.

Feb. 5, 1981.—Statement of Senator Packwood introducing this bill (Congressional Record S1086).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 16, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 426★** **Feb. 5, 1981**

MR. MATSUNAGA AND MR. BAUCUS

To implement the United Nations Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

Feb. 5, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S1091).
Feb. 16, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.

***(See action on committee amendment to H.R. 4566)***

**S. 433** **Feb. 5, 1981**

MR. DURENBERGER AND MESSRS. BOREN AND HEINZ

To amend the Internal Revenue Code of 1954 to encourage competition in the health care industry, to encourage the provision of catastrophic health insurance by employers, and for other purposes.

(Bill:
- (a) limits the amount of the employer tax deduction for employee health benefits;
- (b) encourages multiple choice by consumers (employees); and
- (c) provides for equal employer contributions to health plans.)

Feb. 5, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S1096).
Feb. 16, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 436★** **Feb. 6, 1981**

MR. BENTSEN

To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for U.S. exports.

(Provides for a $75,000 foreign income exclusion in 1981, increasing $5,000 each year to $95,000 in 1985.)

Feb. 6, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S1164).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Apr. 24, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 444★** **Feb. 6, 1981**

MR. WILLIAMS AND MR. CRANSTON

To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

Feb. 6, 1981.—Statement of Senator Williams introducing this bill (Congressional Record S1172).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 446** **Feb. 6, 1981**

MR. SYMMS AND MR. LUGAR

Relating to the treatment of certain annuity contracts.

(Provides for the revocation of the Internal Revenue Service Ruling 80-274, which prohibits the tax deferral for an individual who purchases an insurance annuity from an insurance company with the insurance company's proceeds being held at a financial institution.)

Feb. 6, 1981.—Statement of Senator Symms introducing this bill (Congressional Record S1178).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 30, 1981.—Public hearing.

**S. 448★** **Feb. 6, 1981**

MR. MATSUNAGA

To amend the Internal Revenue Code of 1954 to exempt certain fuels used in connection with intercity, local, and schoolbuses, from the Federal excise tax.

Feb. 6, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S1180).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
June 8, 1981.—Public hearing.

***(See action on H.R. 6211)***

**S. 449★** **Feb. 6, 1981**

MR. MATSUNAGA AND MR. INOUYE

To amend sec. 37 of the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly.

Feb. 6, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S1180).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 450** **Feb. 6, 1981**

MR. MATSUNAGA AND MESSRS. BOREN, FORD, HUDDLESTON, AND MATHIAS

To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall apply to the acquisition of work and breeding of horses to the extent that the cost of such horses does not exceed $100,000 for the taxable year.

Feb. 6, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S1180).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 22, 1981.—Public hearing.

**S. 452★** **Feb. 6, 1981**

MR. BOREN AND MR. HEINZ

To amend the Internal Revenue Code of 1954 with respect to the treatment of gain on the sale or exchange of foreign investment company stock.

(Excludes from tax as ordinary income gain realized on the sale of stock of a corporation with respect to earnings and profits accrued during a year in which such corporation was not a foreign investment company.)

Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Feb. 23, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 457** **Feb. 6, 1981**

MR. CRANSTON

To amend the Internal Revenue Code of 1954 to provide for increased investment by individuals through a tax-deferred rollover account.

Feb. 6, 1981.—Statement of Senator Cranston introducing this bill (Congressional Record S1188).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 4, 1981.—Public hearing.

**S. 464** **Feb. 6, 1981**

MR. DURENBERGER AND MESSRS. BAUCUS, BOREN, BRADLEY, CHAFEE, MOYNIHAN, RIEGLE, AND THURMOND

To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

**S. 464—Continued**

(Eliminates the requirement that foundations distribute their entire realized income.)

Feb. 6, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S1199).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 30, 1981.—Public hearing.

**S. 470** **Feb. 6, 1981**

MR. MATSUNAGA

To amend title II of the Social Security Act and chapter 2 of the Internal Revenue Code of 1954 to provide optional coverage under the social security program for householders.

Feb. 6, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S1201).
Feb. 16, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 472** **Feb. 6, 1981**

MR. HEFLIN

To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels.

Feb. 6, 1981.—Statement of Senator Heflin introducing this bill (Congressional Record S1267).
Feb. 16, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 473** **Feb. 6, 1981**

MR. DURENBERGER AND MESSRS. BOSCHWITZ, CRANSTON, DECONCINI, HEINZ, AND MRS. KASSEBAUM

To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.

Feb. 6, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S1268).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Apr. 23, 1982.—Public hearing.

**S. 474** **Feb. 6, 1981**

MR. DURENBERGER

To amend the Internal Revenue Code of 1954 to provide that the amount of the medical expense deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.

Feb. 6, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S1268).
Feb. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Apr. 23, 1982.—Public hearing.

**S. 475** **Feb. 6, 1981**

MR. DURENBERGER AND MESSRS. BRADLEY, CRANSTON, AND WEICKER

To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

(Provides that automatic energy control systems installed in commercial buildings be eligible for the energy credit for business property.)

Feb. 6, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S1269).
Feb. 16, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 476** **Feb. 16, 1981**

MR. DURENBERGER AND MR. BOSCHWITZ

To amend the Internal Revenue Code of 1954 with respect to the valuation of bank holding company assets for the purpose of determining the amount certain private foundations are required to distribute.

(Provides a special rule for valuing securities of banks and bank-related companies, for purposes of the minimum investment return, in the case of a private foundation which is a bank holding company and which has a substantial portion of its assets consisting of securities in banks, bank-related companies, or a bank holding company.)

Feb. 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 30, 1981.—Public hearing.

**S. 483** **Feb. 17, 1981**

MR. CANNON AND MR. LAXALT

To amend the Internal Revenue Code of 1954 to provide that the occupational tax on wagering shall not apply in any State in which wagering is permitted by law.

Feb. 17, 1981.—Statement of Senator Cannon introducing this bill (Congressional Record S1327).
Feb. 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 16, 1981.—Public hearing.

**S. 484★** **Feb. 17, 1981**

MR. CHILES AND MR. INOUYE

To amend the Social Security Act to ensure adequate short- and long-term financing of the old-age, survivors, and disability insurance program and the medicare program.

(Bill:
(a) removes the mandatory retirement age completely;
(b) eliminates entirely the remaining limitation for those over 65;
(c) requires that any change in the Consumer Price Index be submitted for appropriate congressional review;
(d) permits interfund borrowing;
(e) phases in a 3-year increase in the eligible age for full benefits from 65 to 68, and for reduced benefits from 62 to 65;
(f) phases in general revenue funds to pay for 70 percent of medicare, part A, and converts all savings which result in reductions in the payroll tax;
(g) eliminates the payroll tax paid on wages earned by any worker over age 65;
(h) eliminates the minimum benefit for all new retirees, but retains the special minimum benefit for low wage earners; and
(i) phases out student benefits starting in August of 1981.)

Feb. 17, 1981.—Statement of Senator Chiles introducing this bill (Congressional Record S1328).
Feb. 23, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on S. 1377, H.R. 3982, and H.R. 4331)***

**S. 486★** **Feb. 17, 1981**

MR. BENTSEN

To amend the Internal Revenue Code of 1954 to permit an individual covered by a private retirement plan to establish a separate individual retirement account or deduct a separate contribution to the plan.

Feb. 17, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S1334).
Feb. 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 487** **Feb. 17, 1981**

MR. BENTSEN

To amend the Internal Revenue Code of 1954 to permit small, research-oriented firms to reduce income taxes by an amount equal to 10 percent of eligible research and development expenditures.

Feb. 17, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S1334).
Feb. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 488** **Feb. 17, 1981**

MR. BENTSEN

To establish a 10 percent tax credit for investment in research and development for small businesses.

Feb. 17, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S1334).
Feb. 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 492★** **Feb. 17, 1981**

MR. D'AMATO AND MESSRS. COCHRAN, GARN, GOLDWATER, HEFLIN, MATHIAS, AND THURMOND

To increase tax exclusion of dividends and interest received by individuals.

Feb. 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 4, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 498** **Feb. 19, 1981**

Mr. Hart and Messrs. Baucus, Bradley, Cannon, Cranston, DeConcini, Dodd, Domenici, Exon, Gorton, Hatfield, Heflin, Kennedy, Leahy, Levin, Melcher, Metzenbaum, Moynihan, Packwood, Percy, Pell, Randolph, Rudman, Sarbanes, Specter, Tsongas, Weicker, and Williams

To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

Feb. 19, 1981.—Statement of Senator Hart introducing this bill (Congressional Record S1363).
Feb. 23, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
June 8, 1981.—Public hearing.

**S. 499★** **Feb. 19, 1981**

Mr. Moynihan

To amend a provision of the Internal Revenue Code dealing with involuntary conversions of broadcast property.

(Extends the nonrecognition provisions of present law, relating to "rollover" of gain on certain FCC-ordered divestitures, to situations in which the proceeds are reinvested in newspaper property.)

Feb. 19, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S1364).
Feb. 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 30, 1981.—Public hearing.

***(See action on H.R. 4717)***

**S. 500** **Feb. 19, 1981**

Mr. Moynihan

To amend the Internal Revenue Code of 1954 with respect to the amount which certain private foundations are required to distribute.

(Provides that a private foundation should make grants each year worth 5 percent of its assets.)

Feb. 19, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S1365).
Feb. 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 30, 1981.—Public hearing.

**S. 501** **Feb. 19, 1981**

Mr. Moynihan and Messrs. Bradley and Mitchell

To amend the Internal Revenue Code of 1954 with respect to the amount which certain private foundations are required to distribute.

(Provides that a private foundation should distribute each year either 5 percent of its assets, or its real income, whichever is greater.)

Feb. 19, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S1365).
Feb. 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 30, 1981.—Public hearing.

**S. 502** **Feb. 19, 1981**

Mr. Moynihan and Messrs. Symms and Wallop

To amend the Internal Revenue Code to permit foreign pension plans to invest in the United States on a nontaxable basis.

Feb. 19, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S1366).
Feb. 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 16, 1981.—Public hearing.

**S. 507** **Feb. 19, 1981**

Mr. Boren and Messrs. Heinz and Simpson

To amend the Federal-State Extended Unemployment Compensation Act of 1970 to eliminate the national trigger, to provide for an optional State trigger, and to require 20 weeks of employment (or the wage equivalent) in order to qualify for benefits.

Feb. 19, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S1368).
Feb. 25, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.
Apr. 29, 1981.—Star Print referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 518★** **Feb. 20, 1981**

Mr. Melcher

To provide tax incentives to encourage new personal savings and enhance personal retirement.

(Bill:

**S. 518★—Continued**

(a) provides an exemption of up to $5,000 per individual and $10,000 per joint tax return from the tax on interest and dividend income;
(b) provides for a tax credit of 7 percent for the purchase of 1-year emergency, small denomination savings certificates; and
(c) extends the opportunity of establishing individual retirement accounts to everyone, and increases the maximum tax-deductible contribution.)

Feb. 20, 1981.—Statement of Senator Melcher introducing this bill (Congressional Record S1410).
Mar. 3, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 519★** **Feb. 20, 1981**

MR. MELCHER

To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation.

Feb. 20, 1981.—Statement of Senator Melcher introducing this bill (Congressional Record S1412).
Feb. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 523★** **Feb. 20, 1981**

MR. MELCHER

To repeal the credit against U.S. taxes for foreign taxes paid, and allow a deduction; and to repeal the deferral of U.S. tax on the income of foreign subsidiaries of U.S. companies—as permitted under present law—and tax profits of foreign subsidiaries currently to their U.S. parents in the same manner as domestic companies.

Feb. 20, 1981.—Statement of Senator Melcher introducing this bill (Congressional Record S1413).
Feb. 25, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and State.

*(See action on H.R. 4961)*

**S. 527** **Feb. 20, 1981**

MR. BAUCUS AND MR. LEAHY

To amend the Internal Revenue Code of 1954 to subject pension trusts to the tax imposed by sec. 511 on unrelated business income for income related to the sale or rental or farmland and grazing land.

Feb. 20, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S1421).
Feb. 23, 1981—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.

**S. 531★** **Feb. 24, 1981**

MR. HEFLIN

To provide a credit against Federal income tax for expenses involved in the planting of pecan trees to replace pecan trees destroyed by Hurricane Frederic.

Feb. 24, 1981.—Statement of Senator Heflin introducing this bill (Congressional Record S1499).
Feb. 27, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 532★** **Feb. 24, 1981**

MR. HEFLIN

To amend the Internal Revenue Code of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation.

Mar. 4, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
June 26, 1981.—Public hearing.

*(See action on H.J. Res. 266, H.R. 4242, and H.R. 4717)*

**S. 550★** **Feb. 24, 1981**

MR. PACKWOOD AND MESSRS. ANDREWS, D'AMATO, DENTON, DURENBERGER, GOLDWATER, GRASSLEY, HATCH, MRS. HAWKINS, MESSRS. HEINZ, JEPSEN, MOYNIHAN, ROTH, SCHMITT, AND TOWER

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

Feb. 24, 1981.—Statement of Senator Packwood introducing this bill (Congressional Record S1514).
Mar. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Education.

**S. 550★—Continued**

June 3 and 4, 1981.—Public hearing.

*(See action on H.R. 1635)*

**S. 557★** **Feb. 24, 1981**

MR. COCHRAN

To amend the Internal Revenue Code of 1954 to allow estates to file estate tax returns before July 13, 1978, the date on which regulations under sec. 2032A of such code were proposed, to elect the valuation of certain farm, and so forth, real property, under sec. 2032A of such code within 90 days after the enactment of the amendment to such code proposed by this bill.

Feb. 24, 1981.—Statement of Senator Cochran introducing this bill (Congressional Record S1516).
Feb. 27, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
May 1 and June 5, 1981.—Public hearing.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 559** **Feb. 24, 1981**

MR. CRANSTON AND MESSRS. PROXMIRE, SASSER, AND SIMPSON

To amend the Internal Revenue Code of 1954 to allow the Veterans' Administration to redisclose in certain circumstances for debt collection and study purposes Internal Revenue Service-provided mailing addresses of individuals indebted to the United States, and for other purposes.

Feb. 24, 1981.—Statement of Senator Cranston introducing this bill (Congressional Record S1517).
Feb. 27, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 565** **Feb. 24, 1981**

MR. STEVENS AND MR. BOSCHWITZ

To amend the Internal Revenue Code of 1954 to increase the amount of the deduction allowable for certain moving expenses.

Feb. 24, 1981.—Statement of Senator Stevens introducing this bill (Congressional Record S1534).
Feb. 27, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Mar. 16, 1981.—Public hearing.

**S. 566★** **Feb. 26, 1981**

MR. WALLOP AND MESSRS. BENTSEN, BOREN, GARN, GOLDWATER, HATCH, JOHNSTON, LAXALT, LONG, MELCHER, SIMPSON, AND TOWER

To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

Feb. 26, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S1607).
Mar. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 569★** **Feb. 26, 1981**

MR. JEPSEN AND MESSRS. ABDNOR, ANDREWS, ARMSTRONG, BAUCUS, BURDICK, COCHRAN, COHEN, DIXON, HATFIELD, MRS. HAWKINS, MESSRS. HAYAKAWA, HEFLIN, HEINZ, HELMS, HUDDLESTON, INOUYE, MRS. KASSEBAUM, MESSRS. LAXALT, LUGAR, MCCLURE, MELCHER, MITCHELL, PRESSLER, PRYOR, STEVENS, THURMOND, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

Feb. 26, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S1610).
Mar. 3, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 23, 1981.—Public hearing.

*(See action on H.R. 4961)*

**S. 574** **Feb. 26, 1981**

MRS. KASSEBAUM AND MESSRS. ANDREWS, COCHRAN, KASTEN, PRESSLER, PRYOR, AND SCHMITT

To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.

Feb. 26, 1981.—Statement of Senator Kassebaum introducing this bill (Congressional Record S1615).
Mar. 6, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
May 1 and June 5, 1981.—Public hearing.

**S. 577** **Feb. 26, 1981**

MR. MOYNIHAN AND MR. SARBANES

To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

Feb. 26, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S1619).
Mar. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 578★** **Feb. 16, 1981**

MR. MOYNIHAN AND MESSRS. ARMSTRONG, BAUCUS, EAGLETON, EAST, INOUYE, MELCHER, SARBANES, AND WILLIAMS

To amend the Internal Revenue Code to change certain accounting rules related to inventory.

Feb. 26, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S1620).
Mar. 3, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Sept. 25, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 598** **Feb. 27, 1981**

MR. JEPSEN AND MESSRS. GOLDWATER, HELMS, AND SYMMS

To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

Feb. 27, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S1670).
Mar. 4, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Apr. 24, 1981.—Public hearing.

**S. 599★** **Feb. 27, 1981**

MR. HAYAKAWA AND MESSRS. CRANSTON AND WILLIAMS

To amend the Internal Revenue Code of 1954 to provide for a definition of the term "artificial bait." (Defines "artificial bait" as a substance containing less than 85 percent by weight of plant and animal material which can be ingested by fish.)

Feb. 27, 1981.—Statement of Senator Hayakawa introducing this bill (Congressional Record S1971).
Mar. 2, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4577)***

**S. 602** **Mar. 3, 1981**

MR. RIEGLE AND MESSRS. LEVIN AND WILLIAMS

To amend the investment credit provisions of the Internal Revenue Code of 1954 to provide for refundability of currently earned investment credits after the close of the year in which earned and refundability of any previously earned but unused investment credit after the close of the last year to which the unused credit may be carried.

Mar. 3, 1981.—Statement of Senator Riegle introducing this bill (Congressional Record S1744).
Mar. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 605★** **Mar. 5, 1981**

MR. WALLOP

To amend title II of the Social Security Act to eliminate child's insurance benefits in the case of youth, age 18 through 21, who attend postsecondary schools.

Mar. 3, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S1746).
Mar. 6, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on S. 1377 and H.R. 3982)***

**S. 608★** **Mar. 3, 1981**

MR. BAUCUS

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

Mar. 3, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S1755).
Mar. 6, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 16, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 612** **Mar. 3, 1981**

**MR. BOSCHWITZ AND MESSRS. ANDREWS, EXON, HEINZ, JEPSEN, LUGAR, MELCHER, PERCY, PRESSLER, AND THURMOND**

To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.

Mar. 3, 1981.—Statement of Senator Boschwitz introducing this bill (Congressional Record S1759).
Mar. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 615** **Mar. 3, 1981**

**MR. LEAHY**

To amend the Internal Revenue Code of 1954 to provide a credit for television subtitle equipment used by hearing-impaired individuals.

Mar. 3, 1981.—Statement of Senator Leahy introducing this bill (Congressional Record S1760).
Mar. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 624** **Mar. 5, 1981**

**MR. LEVIN**

To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to issue a certificate of release of a lien in certain cases, and for other purposes.

(Bill:
  (a) requires prompt release of liens where the liability has been paid; and
  (b) requires prompt notice to the taxpayer when a levy is made.)

Mar. 5, 1981.—Statement of Senator Levin introducing this bill (Congressional Record S1837).
Mar. 9, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 626★** **Mar. 5, 1981**

**MR. MOYNIHAN AND MESSRS. BAUCUS, METZENBAUM, MITCHELL, AND SARBANES**

To amend the Internal Revenue Code with respect to offsetting positions in personal property, and for other purposes.

Mar. 5, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S1839).
Mar. 10, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
June 12, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 638** **Mar. 5, 1981**

**MR. BENTSEN AND MR. GRASSLEY**

To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

Mar. 5, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S1860).
Mar. 10, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 639** **Mar. 5, 1981**

**MR. PACKWOOD AND MR. BENTSEN**

To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

(Creates a new category of stock options called "incentive stock options.")

Mar. 5, 1981.—Statement of Senator Packwood introducing this bill (Congressional Record S1861).
Mar. 10, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 8, 1981.—Public hearing.

**S. 641** **Mar. 6, 1981**

**MR. INOUYE**

To amend title IV of the Social Security Act to improve the administration of the AFDC program by standardizing work expense allowances and clarifying budget procedures with disregard to the earned income disregard.

Mar. 6, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S1901).

**S. 641—Continued**

Mar. 10, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 643** **Mar. 6, 1981**

MR. JEPSEN AND MESSRS. ABDNOR, ANDREWS, COHEN, D'AMATO, GRASSLEY, MRS. HAWKINS, MESSRS. INOUYE, MELCHER, MOYNIHAN, SYMMS, AND WILLIAMS

To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

Mar. 6, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S1902).
Mar. 10, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 644★** **Mar. 6, 1981**

MR. JEPSEN

To amend the Internal Revenue Code of 1954 with respect to the treatment of certain lending or financial businesses for purposes of the tax on personal holding companies.

(Modifies the 60-month maturity limitation under the definition of a lending or finance business and the business expense requirement of the lending or finance company exception to the personal holding company provisions.)

Mar. 6, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S1903).
Mar. 10, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 22, 1981.—Public hearing.

***(See action on H.R. 4717 and H.R. 4961)***

**S. 645** **Mar. 6, 1981**

MR. RANDOLPH

To promote the development of enhanced tertiary oil recovery techniques.

(Provides that front-end oil used to finance certain prepaid and capital items approved by DOE is exempt from windfall profit tax to the same extent as are other qualified expenses.)

Mar. 6, 1981.—Statement of Senator Randolph introducing this bill (Congressional Record S1905).
Mar. 10, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 647** **Mar. 6, 1981**

MR. MATSUNAGA AND MR. INOUYE

To amend the Social Security Act with respect to professional mental health services.

(Creates a National Professional Mental Health Services Commission composed of recognized mental health care practitioners and researchers appointed by the President.)

Mar. 6, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S1911).
Mar. 10, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 649★** **Mar. 6, 1981**

MR. BAUCUS AND MESSRS. DECONCINI, HEINZ, KASTEN, LEAHY, LUGAR, SYMMS, AND WILLIAMS

To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.

Mar. 6, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S1913).
Mar. 10, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 4 and 10, 1981.—Public hearing.

***(See action on H.R. 1524)***

**S. 655** **Mar. 10, 1981**

MR. MATHIAS AND MESSRS. BENTSEN, HUDDLESTON, AND TOWER

To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

(Limits the use of the worldwide combined reporting system so that a State in imposing an income tax on any corporation could not take into account any amount of income attributable to any foreign corporation which is also a member of an affiliated group of corporations, unless such amount is subject to Federal income tax.)

Mar. 10, 1981.—Statement of Senator Mathias introducing this bill (Congressional Record S1983).
Mar. 12, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

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**S. 660** **Mar. 10, 1981**

MR. BOREN AND MR. MCCLURE

To amend title IV of the Social Security Act to provide for a demonstration program of block grants to States in lieu of Federal matching or aid to families with dependent children.

Mar. 10, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S1989).

Mar. 12, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 667** **Mar. 10, 1981**

MR. CRANSTON AND MESSRS. HATFIELD, HOLLINGS, INOUYE, LEVIN, MATSUNAGA, METZENBAUM, MOYNIHAN, PELL, RANDOLPH, AND TSONGAS

To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

Mar. 10, 1981.—Statement of Senator Cranston introducing this bill (Congressional Record S1955).

Mar. 12, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 673** **Mar. 10, 1981**

MR. DOMENICI

To amend the Internal Revenue Code of 1954 to provide a 5 barrel-per-day exemption from the windfall profit tax in the case of stripper well oil, and for other purposes.

Mar. 10, 1981.—Statement of Senator Domenici introducing this bill (Congressional Record S2016).

Mar. 16, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 674** **Mar. 10, 1981**

MR. QUAYLE

To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for $750 of the cost of purchasing a qualified American-made automobile or light truck.

Mar. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 681** **Mar. 17, 1981**

MR. STAFFORD AND MESSRS. CANNON, CHAFEE, GORTON, MITCHELL, AND PACKWOOD

To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

Mar. 10, 1981.—Statement of Senator Stafford introducing this bill (Congressional Record S2020).

Mar. 10, 1981.—Ordered held at the desk.

Mar. 17, 1981.—Referred jointly to the Committees on Environment and Public Works and Commerce, Science, and Transportation to consider titles I and III; to the Committee on Finance to consider secs. 201(b)(1)(A), 204, 205, and 206 from title II; and jointly to the Committees on Finance, Environment and Public Works, and Commerce, Science, and Transportation to consider the remainder of title II.

Mar. 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 683★** **Mar. 10, 1981**

MR. BAKER (FOR MR. DOLE) AND MESSRS. ABDNOR, ANDREWS, ARMSTRONG, BAKER, BOSCHWITZ, CHAFEE, COHEN, COCHRAN, D'AMATO, DANFORTH, DOMENICI, DURENBERGER, EAST, GARN, GOLDWATER, GRASSLEY, HATCH, MRS. HAWKINS, MESSRS. HAYAKAWA, HEINZ, HELMS, HUMPHREY, JEPSEN, MRS. KASSEBAUM, MESSRS. KASTEN, LAXALT, LUGAR, MCCLURE, MATTINGLY, MURKOWSKI, NICKLES, PACKWOOD, PERCY, PRESSLER, QUAYLE, ROTH, RUDMAN, SCHMITT, STAFFORD, SIMPSON, STEVENS, SYMMS, THURMOND, TOWER, WALLOP, AND WARNER

To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

Mar. 10, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S1940 and S2028).

Mar. 12, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 686** **Mar. 12, 1981**

MR. HEFLIN

To amend the Internal Revenue Code of 1954 to provide for a deduction for expenses for legal services.

Mar. 12. 1981.—Statement of Senator Heflin introducing this bill (Congressional Record S2077).

Mar. 18, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 687** **Mar. 12, 1981**

MR. HEFLIN

To amend the Internal Revenue Code of 1954 to provide an additional personal exemption for the taxpayer, the taxpayer's spouse, or a dependent, who has a disability requiring the use of a wheelchair.

Mar. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 688** **Mar. 12, 1981**

MR. INOUYE AND MESSRS. DECONCINI AND MATSUNAGA

To amend titles XVIII and XIX of the Social Security Act to provide that community mental health center services shall be covered under part B of medicare and shall be a required service under medicaid.

Mar. 12, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S2126).

Mar. 17, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, and Health and Human Services.

**S. 692** **Mar. 12, 1981**

MR. BRADLEY

To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payment from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

Mar. 12, 1981.—Statement of Senator Bradley introducing this bill (Congressional Record S2130).

Mar. 17, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Education.

**S. 696** **Mar. 12, 1981**

MR. DANFORTH

To amend the Internal Revenue Code of 1954 to treat as public charities certain organizations which operate libraries.

Mar. 12, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S2133).

Mar. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

Dec. 11, 1981.—Public hearing.

**S. 697★** **Mar. 12, 1981**

MR. HELMS

To amend the Internal Revenue Code of 1954 to permit certain multiyear pension plan distributions to be treated as qualifying rollover distributions.

Mar. 12, 1981.—Statement of Senator Helms introducing this bill (Congressional Record S2135).

Mar. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on UP amdt. 1470 to H.R. 6211)***

**S. 700** **Mar. 12, 1981**

MR. WALLOP AND MESSRS. ARMSTRONG, CRANSTON, DOMENICI, HAYAKAWA, SCHMITT, AND SIMPSON

To amend chapter 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes.

(Exempts Federal royalty oil from the windfall profit tax, by making local ad valorem taxes and tribal severance taxes deductible from the tax, and by clarifying a term used in assessing tax liability.)

Mar. 12, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S2138).

Mar. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 701★** **Mar. 12, 1981**

MR. BENTSEN AND MESSRS. ANDREWS, BOREN, BURDICK, BYRD OF W. VA., CANNON, CHILES, DECONCINI, DIXON, EXON, FORD, HATCH, HEFLIN, HELMS, HOLLINGS, HUDDLESTON, JOHNSTON, KASTEN, LEAHY, LEVIN, MATHIAS, MATTINGLY, MELCHER, MITCHELL, NUNN, PROXMIRE, PRYOR, RANDOLPH, RIEGLE, ROTH, SASSER, SPECTER, SYMMS, TOWER, WILLIAMS, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

Mar. 12, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S2140).

Mar. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 702★** **Mar. 12, 1981**

MR. BAUCUS AND MESSRS. BENTSEN, BOREN, CANNON, CHAFEE, MATSUNAGA, PACKWOOD, RIEGLE, AND WALLOP

To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carriers Reform Act of 1980.

Mar. 12, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S2141).
Mar. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 8, 1981.—Public hearing.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 710** **Mar. 12, 1981**

MR. DURENBERGER AND MESSRS. BOREN, CHAFEE, DANFORTH, AND PERCY

Relating to a fishing tackle excise tax.

(Defers the payment of the fishing tackle excise tax for a maximum of 180 days and a minimum of 90 days.)

Mar. 12, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S2178).
Mar. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Apr. 23, 1982.—Public hearing.

**S. 711★** **Mar. 12, 1981**

MR. DURENBERGER

To amend the Internal Revenue Code of 1954 to provide for inflation adjustments.

(Indexes the individual income tax, the capital gains tax, and corporate income tax brackets and depreciation at 85 percent of the Consumer Price Index.)

Mar. 12, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S2179).
Mar. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 713** **Mar. 13, 1981**

MR. SASSER

To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.

Mar. 13, 1981.—Statement of Senator Sasser introducing this bill (Congressional Record S2216).
Mar. 17, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Defense.

**S. 718★** **Mar. 17, 1981**

MR. PROXMIRE AND MR. INOUYE

To amend title IV of the Social Security Act to provide that States must require recipients of aid to families with dependent children to participate in community work programs if they are able to do so.

Mar. 17, 1981.—Statement of Senator Proxmire introducing this bill (Congressional Record S2231).
Mar. 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

*(See action on S. 1377 and H.R. 3982)*

**S. 721** **Mar. 17, 1981**

MR. HUMPHREY

To prohibit the imposition of any tax by a State on the income derived by any individual from services performed at the Portsmouth Naval Shipyard if such individual is not a resident or domiciliary of the State in which such shipyard is located.

Mar. 17, 1981.—Statement of Senator Humphrey introducing this bill (Congressional Record S2282).
Mar. 19, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
June 26, 1981.—Public hearing.

**S. 725** **Mar. 17, 1981**

MR. WALLOP AND MESSRS. ARMSTRONG, BAUCUS, GARN, HART, HATCH, MATSUNAGA, SIMPSON, AND SYMMS

To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale property for the purposes of the energy investment credit

**S. 725—Continued**

(Broadens the deferral of oil shale property eligible for the 10 percent energy investment tax credit.)

Mar. 17, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S2283).
Mar. 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
June 8, 1981.—Public hearing.

**S. 732★** **Mar. 17, 1981**

MR. NUNN AND MESSRS. BENTSEN, BOREN, CHILES, COHEN, DANFORTH, DOMENICI, EXON, HOLLINGS, JACKSON, JOHNSTON, LONG, MATTINGLY, PRYOR, ROTH, RUDMAN, SCHMITT, STENNIS, AND ZORINSKY

To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

Mar. 17, 1981.—Statement of Senator Nunn introducing this bill (Congressional Record S2300).
Mar. 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Justice.
Nov. 9, 1981.—Public hearing.

***(See action on H.J. Res. 266, H.R. 4242, and H.R. 4961)***

**S. 737** **Mar. 19, 1981**

MR. DURENBERGER

Basic Industries Reindustrialization Act.

(Provides for a refundable investment tax credit for the steel, rail, mining, automobile, and airlines industries.)

Mar. 19, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S2384).
Mar. 24, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.

**S. 738** **Mar. 19, 1981**

MR. DURENBERGER

To amend the Internal Revenue Code.

(Allows the Port Authority of the City of St. Paul to advance refund prior to issue of revenue bonds.)

Mar. 19, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S2386).
Mar. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 8, 1981.—Public hearing.

**S. 739** **Mar. 19, 1981**

MR. DURENBERGER AND MESSRS. ABDNOR, BAUCUS, DIXON, HEFLIN, MATHIAS, MELCHER, AND PRESSLER

To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

Mar. 19, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S2387).
Mar. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 740** **Mar. 19, 1981**

MR. DURENBERGER AND MESSRS. ABDNOR, ANDREWS, BAUCUS, BURDICK, MELCHER, AND PRESSLER

Railroad Bonding Act.

(Allows State governments to issue tax-free industrial revenue bonds for rail line rehabilitation.)

Mar. 19, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S2388).
Mar. 24, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.

**S. 743** **Mar. 19, 1981**

MR. LEAHY

To relieve General Educational Fund, Inc., of Burlington, Vt., of liability for certain taxes assessed under sec. 4945 of the Internal Revenue Code of 1954.

Mar. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 750** **Mar. 19, 1981**

MR. WALLOP AND MESSRS. BAUCUS, BOREN, CHAFEE, COCHRAN, D'AMATO, DOMENICI, GOLDWATER, HATFIELD, JOHNSTON, KASTEN, KENNEDY, LONG, PELL, PERCY, SIMPSON, TOWER, TSONGAS, AND WEICKER

To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

Mar. 19, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S2393).
Mar. 25, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
Oct. 19, 1981.—Public hearing.

**S. 752★** **Mar. 19, 1981**

MR. BAUCUS AND MESSRS. BENTSEN, BRADLEY, CANNON, DURENBERGER, GOLDWATER, HEFLIN, LEAHY, LONG, AND WILLIAMS

To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

Mar. 19, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S2393).
Mar. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 19, 1981.—Public hearing.

***(See action on H.R. 4717 and H.R. 4961)***

**S. 753** **Mar. 19, 1981**

MR. CRANSTON AND MR. HAYAKAWA

To clarify the intent of Congress with respect to the exemption of the economic interests of State and local governments from the crude oil windfall profits tax.

(Exempts Federal royalty oil from the windfall profit tax, by making local ad valorem taxes and tribal severance taxes deductible from the tax, and by clarifying a term used in assessing tax liability.)

Mar. 19, 1981.—Statement of Senator Cranston introducing this bill (Congressional Record S2405).
Mar. 24, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.

**S. 754★** **Mar. 19, 1981**

MR. MOYNIHAN AND MR. SCHMITT

To require that most-favored-nation treatment be granted only to the products of countries which have not expropriated U.S. citizens' property without compensation therefor.

Mar. 19, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S2413).
Mar. 24, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce, and Agriculture.
Sept. 14, 1981.—Reported favorably by the Committee on Finance with an amendment in the nature of a substitute, and an amendment to the title **(S. Rept. 97-189)**.
Sept. 28, 1981.—Sequentially referred to the Committee on Foreign Relations for a period of 15 days.
Oct. 19, 1981.—Reported by the Committee on Foreign Relations without amendment and without recommendation **(S. Rept. 97-211)**.

**S. 765** **Mar. 23, 1981**

MR. MOYNIHAN

To clarify the definition of the term "local furnishing" in the Internal Revenue Code of 1954.

Mar. 23, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S2492).
Mar. 24, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 766** **Mar. 23, 1981**

MR. MOYNIHAN

To amend the Internal Revenue Code to clarify when the costs of maintaining an office at home may be deducted.

Mar. 23, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S2492).
Mar. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 767** **Mar. 23, 1981**

MR. MOYNIHAN

To amend the Internal Revenue Code to provide that, for purposes of the Federal estate tax, amounts contributed to certain cemetery companies may be deducted from the gross estate.

Mar. 23, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S2493).

**S. 767—Continued**

Mar. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 768** **Mar. 23, 1981**

MR. MOYNIHAN

To amend the Internal Revenue Code to provide that certain research and development expenditures will not be taken into account for purposes of the "small issue exemption" from the industrial development bond rules.

Mar. 23, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S2494).
Mar. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Sept. 25, 1981.—Public hearing.

**S. 769** **Mar. 23, 1981**

MR. MOYNIHAN

To amend sec. 280 of the Internal Revenue Code of 1954 to exclude from the application of such section expenses incurred by an author of a book or similar property in the writing of such book or property.

Mar. 23, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S2494).
Mar. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 770★** **Mar. 23, 1981**

MR. MOYNIHAN

To amend the Energy Tax Act of 1978 with respect to the manufacturers excise tax on buses.

Mar. 23, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S2495).
Mar. 25, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

*(See action on H.R. 4717 and H.R. 4961)*

**S. 771★** **Mar. 23, 1981**

MR. MOYNIHAN AND MR. KASTEN

To amend the Internal Revenue Code to increase the dependent and child care credit and to make it refundable.

Mar. 25, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 772** **Mar. 23, 1981**

MR. MOYNIHAN

To amend the Internal Revenue Code of 1954 to exclude from gross income of an employee the value of public transit passes provided by his employer, to provide a refundable tax credit to an employer in an amount equal to 5 percent of the cost of public transit passes provided by such an employer to his employee, and for other purposes.

Mar. 25, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Transportation, and Energy.

**S. 775** **Mar. 24, 1981**

MR. MOYNIHAN

To amend the Internal Revenue Code to reduce the tax effect known as the marriage penalty.

(Provides couples a tax credit for the amount of the marriage penalty.)

Mar. 24, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S2576).
Mar. 26, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 782** **Mar. 24, 1981**

MR. COCHRAN AND MESSRS. BURDICK AND THURMOND

To amend the Internal Revenue Code of 1954 to exempt from taxation the pay received by members of the National Guard or of Reserve components of the Armed Forces to the extent that such pay does not exceed $5,000.

Mar. 30, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Defense.
June 9, 1981.—Statement of Senator Cochran introducing this bill (Congressional Record S5881).
Dec. 16, 1981.—Adverse report from the Department of the Air Force.

**S. 787** **Mar. 24, 1981**

MR. KENNEDY

To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

Mar. 24, 1981.—Statement of Senator Kennedy introducing this bill (Congressional Record S2594).
Mar. 30, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 788** **Mar. 24, 1981**

MR. MITCHELL

To provide unemployment insurance coverage for certain U.S. workers.

(Extends unemployment insurance coverage to the American workers at the Roosevelt-Campobello International Park.)

Mar. 24, 1981.—Statement of Senator Mitchell introducing this bill (Congressional Record S2594).
Mar. 26, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 790** **Mar. 24, 1981**

MR. RIEGLE AND MESSRS. BYRD OF VIRGINIA, EXON, RANDOLPH, AND SASSER

To amend the Internal Revenue Code of 1954 to allow a credit against tax for the purchase of certain new principal residences, and for other purposes.

Mar. 24, 1981.—Statement of Senator Riegle introducing this bill (Congressional Record S2595).
Mar. 30, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 791★** **Mar. 24, 1981**

MR. MITCHELL AND MR. COHEN

To amend the Internal Revenue Code of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation.

Mar. 24, 1981.—Statement of Senator Mitchell introducing this bill (Congressional Record S2597).
Mar. 26, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.
June 26, 1981.—Public hearing.

*(See action on H.J. Res. 266, H.R. 4242, and H.R. 4717)*

**S. 798** **Mar. 25, 1981**

MR. RIEGLE AND MR. LEVIN

To provide a program of emergency unemployment compensation.

Mar. 25, 1981.—Statement of Senator Riegle introducing this bill (Congressional Record S2658).
Mar. 30, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

**S. 805** **Mar. 26, 1981**

MR. DURENBERGER AND MR. MITCHELL

To amend the Internal Revenue Code of 1954 relating to certain dividends received by life insurance companies.

(Permits life insurance companies to treat dividends paid by controlled subsidiaries in the same manner as such dividends are treated by other types of business corporations.)

Mar. 26, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S2768).
Mar. 30, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
July 24, 1981.—Public hearing.

**S. 819★** **Mar. 27, 1981**

MR. NUNN AND MR. HUDDLESTON

To amend the Internal Revenue Code of 1954 to stimulate investment by increasing the interest and dividend exclusion.

Mar. 27, 1981.—Statement of Senator Nunn introducing this bill (Congressional Record S2892).
May 4, 1981.—Public hearing.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 824** **Mar. 27, 1981**

MR. JOHNSTON

To authorize the President to establish a program to reduce and order the demand for motor fuel during a severe energy supply interruption.

**S. 824—Continued**

(Authorizes the President to restrain motor fuel demand during shortages by imposing a temporary fee on each gallon of fuel sold.)

Mar. 27, 1981.—Statement of Senator Johnston introducing this bill (Congressional Record S2899).
Apr. 1, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 825** **Mar. 27, 1981**

MR. JEPSEN

To amend the Internal Revenue Code of 1954 to allow the investment tax credit to certain individuals who purchase used sec. 38 property used for farming purposes from a related party.

Mar. 27, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S2902).
Mar. 31, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.

**S. 829★** **Mar. 31, 1981**

MR. BAUCUS AND DURENBERGER

To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in annuities for survivors of Tax Court judges.

Mar. 30, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S2964).
Mar. 31, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Justice.
Dec. 3, 1981.—Report from the Office of Management and Budget (no objection).
Dec. 4, 1981.—Public hearing.
Dec. 10, 1981.—Report from the Department of Justice (no objection).

***(See action on H.R. 4717)***

**S. 830★** **Mar. 31, 1981**

MR. GRASSLEY

To amend pt. A of the Social Security Act to make it clear that any State may impose work requirements as a condition of eligibility for aid to families with dependent children.

Mar. 1, 1981.—Statement of Senator Grassley introducing this bill (Congressional Record S3041).
Apr. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on S. 1377 and H.R. 3982)***

**S. 832★** **Mar. 31, 1981**

MR. CRANSTON AND MESSRS. DECONCINI AND MATSUNAGA

To amend sec. 51(d) of the Internal Revenue Code of 1954 to make technical modifications in the definition of an economically disadvantaged Vietnam-era veteran and to remove the age criterion applicable to such definition.

Mar. 31, 1981.—Statement of Senator Cranston introducing this bill (Congressional Record S3043).
Apr. 2, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 841★** **Mar. 31, 1981**

MR. STAFFORD AND MESSRS. DOLE, PACKWOOD, AND SYMMS

To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966 to authorize appropriations, and for other purposes.

(Title III within the Finance Committee's jurisdiction extends the highway trust fund for 6 years from Sept. 30, 1984, through Sept. 30, 1990, and extends the highway excise taxes allocated to the highway trust fund for 5 years until Oct. 1, 1989.)

Mar. 31, 1981.—Statement of Senator Stafford introducing this bill (Congressional Record S3060).
Apr. 7, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.

***(See action on H.R. 4331, H.R. 5470, and H.R. 6211)***

**S. 850** **Apr. 1, 1981**

MR. BAUCUS

To amend the Internal Revenue Code of 1954 to provide greater protection for the rights of the taxpayers.

(Bill:
(a) creates an independent ombudsman in the IRS to intervene on taxpayers behalf;
(b) requires the IRS to establish an administrative appeal procedure for disputed collection cases, similar to the procedure currently provided for disputed examinations;
(c) requires the IRS to issue rulings within 18 months after new laws are enacted;
(d) eliminates the requirement that taxpayers file periodic declarations of estimated tax, and raise from $100 to $300 the amount of tax one can owe on a return before quarterly estimated tax payments are required; and

**S. 850—Continued**

(e) eliminate the requirement that employers send W-2 forms to persons who leave a job midyear.)

Apr. 1, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S3205).

Apr. 8, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

June 2, 1981.—Public hearing.

**S. 851★** **Apr. 1, 1981**

MR. MOYNIHAN AND MR. DURENBERGER

To amend the Internal Revenue Code to increase the amount that an artist may deduct when he contributes an artistic composition to charity.

Apr. 1, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S3208).

Apr. 7, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

Nov. 4 and 10, 1981.—Public hearing.

***(See action on H.R. 1524)***

**S. 852** **Apr. 1, 1981**

MR. MOYNIHAN

To amend the Internal Revenue Code to provide a tax credit for certain contributions of literary, musical or artistic compositions.

Apr. 1, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S3208).

Apr. 7, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

Nov. 4 and 10, 1981.—Public hearing.

**S. 853** **Apr. 1, 1981**

MR. MOYNIHAN

To amend the Social Security Act to provide that the Federal Government will gradually take over the local share of ADFC and medicaid costs if States meet certain minimum AFDC benefit requirements, and for other purposes.

Apr. 1, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S3210).

Apr. 8, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 855** **Apr. 1, 1981**

MR. MOYNIHAN

To amend the Social Security Act to revise the AFDC and medicaid matching formula for States which meet certain minimum AFDC benefit requirements, and for other purposes.

Apr. 1, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S3214).

Apr. 6, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 857** **Apr. 1, 1981**

MR. TOWER AND MESSRS. ABDNOR, BAUCUS, BENTSEN, DOMENICI, MCCLURE, MELCHER, PRESSLER, AND SYMMS

To impose quantitative restrictions on the importation of lamb meat.

Apr. 1, 1981.—Statement of Senator Tower introducing this bill (Congressional Record S3219).

Apr. 7, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce, and Agriculture.

**S. 858★** **Apr. 1, 1981**

MR. DURENBERGER AND MR. THURMOND

To amend the Internal Revenue Code of 1954 to provide estate tax equity for family farms and other enterprises, and for other purposes.

Apr. 1, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S3220).

Apr. 10, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.

May 1 and June 5, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 861** **Apr. 2, 1981**

MR. PACKWOOD AND MESSRS. BRADLEY, CANNON, COCHRAN, DURENBERGER, HEINZ, MATSUNAGA, MITCHELL, MOYNIHAN, PRESSLER, PRYOR, RIEGLE, AND WALLOP

To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.

Apr. 2, 1981.—Statement of Senator Packwood introducing this bill (Congressional Record S3346).

Apr. 13, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 867** **Apr. 2, 1981**

MR. MOYNIHAN

To amend the Internal Revenue Code with respect to the tax treatment of Americans abroad.

(Provides for an 80 percent exclusion of an expatriate's income from U.S. tax.)

Apr. 2, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S3373).

Apr. 6, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

Apr. 24, 1981.—Public hearing.

**S. 878** **Apr. 7, 1981**

MR. CANNON AND MESSRS. LAXALT AND WILLIAMS

To amend the Internal Revenue Code of 1954 to provide an investment tax credit for the installation of certain fire prevention equipment.

Apr. 7, 1981.—Statement of Senator Cannon introducing this bill (Congressional Record S3476).

Apr. 10, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 880** **Apr. 7, 1981**

MR. HATFIELD

To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the world peace tax fund) to receive these tax payments; to establish a world peace tax fund board of trustees; and for other purposes.

Apr. 7, 1981.—Statement of Senator Hatfield introducing this bill (Congressional Record S3478).

Apr. 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 885** **Apr. 7, 1981**

MR. HEINZ AND MR. LUGAR

To amend secs. 593, 7701, and 856 of the Internal Revenue Code with respect to tax treatment of loans secured by stock in cooperative housing corporations.

Apr. 7, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S3508).

Apr. 9, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 888★** **Apr. 7, 1981**

MR. DURENBERGER AND MESSRS. BURDICK, BOSCHWITZ, FORD, HEINZ, MRS. KASSEBAUM, MESSRS. LEVIN, MATHIAS, MATSUNAGA, MELCHER, MITCHELL, MOYNIHAN, PACKWOOD, SCHMITT, TSONGAS, WALLOP, AND WEICKER

To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

(Provides:
- (a) Tax deduction for contributions to an individual retirement plan by married nonworking individuals;
- (b) survivor's annuity for spouses of participants in qualified retirement plans;
- (c) entitles former spouses of military or civil service retirees to a share of retired or retainer pay;
- (d) increases the day care tax credit;
- (e) revises provisions for estate tax on agricultural property;
- (f) declares unlawful, and provides sanctions against, discriminatory actions in the sale of insurance;
- (g) requires sex neutrality in executive agency regulations; and
- (h) directs the Attorney General to study the enactment of alimony and child support orders.)

Apr. 7, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S3509).

Apr. 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 889** **Apr. 7, 1981**

MR. LONG AND MESSRS. BENTSEN, ROTH, AND WALLOP

To amend the Internal Revenue Code of 1954 to reduce the capital gains tax on the sale of certain interests in qualified small corporations.

Apr. 7, 1981.—Statement of Senator Long introducing this bill (Congressional Record S3528).
Apr. 9, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 924** **Apr. 8, 1981**

MR. METZENBAUM AND MRS. HAWKINS

To amend title XVIII of the Social Security Act to provide medicare coverage for influenza vaccine and its administration.

Apr. 8, 1981.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S3689).
Apr. 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 936★** **Apr. 8, 1981**

MR. ROTH AND MESSRS. BENTSEN AND KASTEN

Savings Expansion Act of 1981.

(Reduces the maximum rate of income tax for individuals and requires separate tax computation for earned and unearned income.)

Apr. 8, 1981.—Statement of Senator Roth introducing this bill (Congressional Record S3706).
Apr. 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 4, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 940** **Apr. 8, 1981**

MR. THURMOND AND MESSRS. CRANSTON, HAYAKAWA, AND HOLLINGS

To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

Apr. 8, 1981.—Statement of Senator Thurmond introducing this bill (Congressional Record S3712).
Apr. 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 955★** **Apr. 9, 1981**

MR. BYRD OF VIRGINIA AND MR. PACKWOOD

To amend the Internal Revenue Code of 1954 with respect to the time payment of gift taxes.

(Permits reporting the gift tax on an annual basis.)

Apr. 9, 1981.—Statement of Senator Byrd, of Virginia introducing this bill (Congressional Record S3777).
Apr. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 1 and June 5, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 958** **Apr. 9, 1981**

MR. HEINZ

To amend the Trade Act of 1974 to provide a special remedy for the artificial pricing of articles produced by nonmarket economy countries.

Apr. 9, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S3782).
Apr. 17, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce, and Agriculture.
Jan. 29, 1981.—Public hearing.

**S. 959★** **Apr. 9, 1981**

MR. RANDOLPH AND MR. DURENBERGER

To amend sec. 103(b)(6) of the Internal Revenue Code, and for other purposes.

(Increases the capital expenditure limit for certain small issues of bonds used in connection with urban development action grant programs for purposes of the tax exclusion of interest on such bonds.)

Apr. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4717 and H.R. 4961)***

**S. 973** **Apr. 9, 1981**

MR. RIEGLE AND MESSRS. LEVIN AND ZORINSKY

To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

Apr. 9, 1981.—Statement of Senator Riegle introducing this bill (Congressional Record S3805).

Apr. 17, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 978★** **Apr. 9, 1981**

MR. DANFORTH AND MR. CHILES

To amend the Internal Revenue Code of 1954 to modify certain W-2 filing requirements.

(Modifies requirements with respect to the furnishing of tax withholding receipts to individuals whose employment has terminated before the close of the calendar year.)

Apr. 9, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S3825).

Apr. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

May 22, 1981.—Public hearing.

*(See action on UP amdt. 805 to H.R. 4717)*

**S. 979★** **Apr. 9, 1981**

MR. LUGAR AND MESSRS. QUAYLE AND PRESSLER

To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

(Provides tax-exempt status to fire departments when they are the sole organization providing firefighting services in the area, when they are required by the political subdivision to provide firefighting services by agreement or otherwise, when they receive over half their funds from the political subdivision, and when they make no charge for firefighting services.)

Apr. 9, 1981.—Statement of Senator Lugar introducing this bill (Congressional Record S3826).

Apr. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

June 26, 1981.—Public hearing.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 981** **Apr. 9, 1981**

MR. SYMMS

To amend the Internal Revenue Code of 1954 to exempt from income tax a certain portion of the pay received by members of the Armed Forces who have served at least 4 years.

Apr. 9, 1981.—Statement of Senator Symms introducing this bill (Congressional Record S3829).

Apr. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 983★** **Apr. 10, 1981**

MR. DOLE

To amend the Federal-State Extended Unemployment Compensation Act of 1970 to eliminate the national trigger for extended compensation, change the State trigger, and for other purposes.

(Bill:

(a) eliminates the national trigger for extended compensation;

(b) increases the level of insured unemployment necessary to trigger on extended benefits in a State;

(c) adds a qualifying requirement as a condition for an individual's eligibility for extended compensation;

(d) changes the method of calculating the insured unemployment rate;

(e) changes the work test under the regular Federal-State unemployment compensation program; and

(f) changes the unemployment compensation program for ex-military personnel to make ineligible for benefits those military personnel who are not discharged under honorable conditions, or who voluntarily leave the military service, or are discharged for cause.)

Apr. 10, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S3856).

Apr. 17, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

*(See action on S. 1377 and H.R. 3982)*

**S. 986** **Apr. 10, 1981**

MR. BOREN AND MR. MOYNIHAN

To amend title IV of the Social Security Act to provide for a demonstration program to test the States' ability to develop functional alternatives to the current work requirements of the aid to families with dependent children program.

Apr. 10, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S3859).

Apr. 17, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1009** **Apr. 27, 1981**

Mr. Baucus

To amend the Internal Revenue Code of 1954 to provide that the Secretary of the Treasury shall adjust the annual interest rate, if necessary, every 6 months.

Apr. 27, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S3982).

Apr. 29, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1010** **Apr. 27, 1981**

Mr. Nunn and Messrs. Bentsen, Chiles, Cohen, DeConcini, Domenici, Jackson, Johnston, Long, Roth, Rudman, and Schmitt

To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

Apr. 27, 1981.—Statement of Senator Levin introducing this bill (Congressional Record S3983).

May 4, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1012** **Apr. 27, 1981**

Mr. Levin

To amend the Internal Revenue Code of 1954 to permit certain deductions for interest payments on automobile indebtedness to be used in determining adjusted gross income.

Apr. 27, 1981.—Statement of Senator Levin introducing this bill (Congressional Record S3986).

Apr. 30, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1013** **Apr. 27, 1981**

Mr. Levin

To amend the Internal Revenue Code of 1954 to provide for full depreciation in 1 year of certain tools used in manufacturing motor vehicles.

Apr. 27, 1981.—Statement of Senator Levin introducing this bill (Congressional Record S3986).

May 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1014** **Apr. 27, 1981**

Mr. Levin

To amend the Internal Revenue Code of 1954 to increase the carryback period for the investment credit and net operating loss deduction to 6 years.

Apr. 27, 1981.—Statement of Senator Levin introducing this bill (Congressional Record S3986).

May 6, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1035★** **Apr. 29, 1981**

Mr. Mathias and Messrs. Baucus, Pryor, and Williams

To provide an opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

Apr. 29, 1981.—Statement of Senator Mathias introducing this bill (Congressional Record S4133).

May 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

Oct. 30, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1038** **Apr. 29, 1981**

Mr. Johnston

To amend the Internal Revenue Code of 1954 to provide a credit against tax for amounts representing teachers' retirement annuities attributable to services performed in a State which has not elected social security coverage for its employees.

Apr. 29, 1981.—Statement of Senator Johnston introducing this bill (Congressional Record S4137).

May 4, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1039** **Apr. 29, 1981**

Mr. Packwood

To make the exclusion of amounts received under a qualified group legal services plan permanent, and for other purposes.

Apr. 29, 1981.—Statement of Senator Packwood introducing this bill (Congressional Record S4137).

May 4, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

May 22, 1981.—Public hearing.

**S. 1047★** **Apr. 29, 1981**

MR. PACKWOOD (BY REQUEST)

To provide for the modification of airport and airway user taxes, and for other purposes.

(Sets the airline passenger ticket tax at 6.5 percent, the waybill tax at 3 percent, and the taxes on general aviation jet fuel at 20, 35, 50, 58, and 65 cents, respectively, for fiscal years 1981 to 1985; and 8, 14, 20, 26, and 32 cents, respectively, in fiscal years 1981 through 1985 for aviation gas.)

Apr. 29, 1981.—Statement of Senator Packwood introducing this bill (Congressional Record S4148).
May 5, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Transportation, Energy.
July 27, 1981.—Public hearing.

*(See action on H.R. 4961)*

**S. 1049★** **Apr. 29, 1981**

MR. MITCHELL AND MESSRS. DURENBERGER AND MATTINGLY

To amend the Internal Revenue Code of 1954 to expand tax incentives for retirement savings.

(Bill:
- (a) increases tax deduction for contributions to individual retirement accounts to $2,000;
- (b) provides the same benefits to workers now covered by corporate retirement plans; and
- (c) provides the same benefits to workers who set up retirement plans of their own to supplement company programs.)

Apr. 29, 1981.—Statement of Senator Mitchell introducing this bill (Congressional Record S4148).
May 6, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1072★** **Apr. 30, 1981**

MR. BOREN AND MESSRS. BENTSEN, CHILES, DECONCINI, HEFLIN, JACKSON, JOHNSTON, KASTEN, MELCHER, NUNN, AND PROXMIRE

To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

Apr. 30, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S4198).
May 6, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1081** **Apr. 30, 1981**

MR. MATHIAS AND MESSRS. D'AMATO, DURENBERGER, HEINZ, AND LONG

To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

Apr. 30, 1981.—Statement of Senator Mathias introducing this bill (Congressional Record S4242).
May 6, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 6, 1981.—Public hearing.

**S. 1097★** **May 4, 1981**

MR. ARMSTRONG

Small Business Tax Relief Act of 1981.

(Bill:
- (a) allows a small businessman who sells his entire business interest and reinvests the entire proceeds in another qualifying small business venture within 18 months to recognize no gain at the time;
- (b) increases the amount which may be claimed for additional first-year depreciation from the existing 20 percent of the first $10,000 to $20,000 if married and filing jointly—of investment to 25 percent of the first $25,000 to $50,000 if married and filing jointly—of investment;
- (c) provides for the rapid amortization over a 26-month period, of federally required expenditures to plant and equipment;
- (d) removes certain limitations of deferral in case of small DISC's;
- (e) allows the sole proprietor to choose the method of accounting, either cash or accrual, which will be more beneficial;
- (f) provides a share of certain excess social security taxes; and
- (g) grants a tax credit of $5 for each form or document which a small business is required to file pursuant to Federal law.)

May 4, 1981.—Statement of Senator Armstrong introducing this bill (Congressional Record S4319).
May 8, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1111** **May 5, 1981**

MR. ARMSTRONG

To stop retroactive application of IRS letter ruling 80-19120.

(Requires the determination of whether certain transactions involving automobiles or trucks are sales or leases, for purposes of the Internal Revenue Code, without regard to any rental adjustment clause in the transaction documents.)

May 5, 1981.—Statement of Senator Armstrong introducing this bill (Congressional Record S4392).
May 7, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1125** **May 6, 1981**

MR. MATHIAS AND MR. SARBANES

To eliminate the reduction on social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Amendments of 1977.

May 6, 1981.—Statement of Senator Mathias introducing this bill (Congressional Record S4440).
May 11, 1981.—Referred to Office of Managment and Budget and Department of the Treasury.

**S. 1130** **May 6, 1981**

MR. STEVENS

To amend the Internal Revenue Code of 1954 to increase the amount of certain moving expenses allowable as a deduction.

May 6, 1981.—Statement of Senator Stevens introducing this bill (Congressional Record S4443).
May 11, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1139** **May 7, 1981**

MR. JEPSEN

To provide for automatic adjustment of deduction to individual retirement accounts, and so forth, and for other purposes.

May 7, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S4574).
May 12, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1140★** **May 7, 1981**

MR. BENTSEN AND MESSRS. BAUCUS, BRADLEY, CHAFEE, DANFORTH, KASTEN, AND MITCHELL

To improve productivity and promote capital investment in small business, and for other purposes.

(Bill would:
  (a) Reduce corporate income tax rates;
  (b) exempt from taxation income resulting from transfers under incentive stock option plans;
  (c) revise the treatment of certain small business investments;
  (d) revise investment tax credit eligibility requirements;
  (e) permit the quarterly refund of excise taxes paid in connection with bus fuels; and
  (f) revise estate and gift tax provisions regarding: (i) the estate tax rates; (ii) the unified credit; (iii) the marital deduction; (iv) the annual gift tax exclusion; (v) the special use valuation; (vi) payment requirements and disclaimers; and (vii) reduce the capital gains tax.)

May 7, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S4574).
May 14, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1141** **May 7, 1981**

MR. BAUCUS

To establish the National Forest Investment Fund, and for other purposes.

(Establishes the National Forest Investment Fund in the Treasury of the United States to hold all moneys received from the National Forest System and make them available for capital improvements in the system; and declares that it is the duty of the Secretary of the Treasury to invest a portion of such moneys in interest-bearing obligations of the United States or in obligations gauranteed by the United States as to both principal and interest.)

May 7, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S4576).
May 12, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1150** **May 8, 1981**

MR. HEINZ AND MR. MOYNIHAN

To amend the Trade Act of 1974 to establish certain limitations with respect to the generalized system of preferences, and for other purposes.

May 8, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S4643).

**S. 1150—Continued**

May 13, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce, and Agriculture.

**S. 1154★** **May 11, 1981**

MR. MATTINGLY AND MESSRS. ABDNOR, BOSCHWITZ, CANNON, CHILES, COCHRAN, DECONCINI, GARN, HATCH, HATFIELD, MRS. HAWKINS, MESSRS. HUMPHREY, MURKOWSKI, RUDMAN, SCHMITT, AND STEVENS

To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

May 13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1156** **May 11, 1981**

MR. INOUYE

To amend the Internal Revenue Code of 1954 to extend the period within which certain members of the Armed Forces purchase a new residence to rollover gain on the sale of an old residence.

May 11, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S4751).
May 13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1162★** **May 12, 1981**

MR. LONG AND MESSRS. BAUCUS, BENTSEN, BOREN, BURDICK, CANNON, CRANSTON, DANFORTH, DECONCINI, DIXON, DURENBERGER, EAGLETON, HATFIELD, HEFLIN, INOUYE, JOHNSTON, KASTEN, LEVIN, MATHIAS, MATSUNAGA, MATTINGLY, MITCHELL, NUNN, PELL, PRYOR, RANDOLPH, RIEGLE, ROTH, SARBANES, SIMPSON, TOWER, TSONGAS, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

(Bill:

(a) makes permanent the additional investment tax credit for employee stock ownership plan (ESOP) contributions;
(b) provides for a payroll-based tax credit for ESOP's as an alternative to that based on investment;
(c) increases the deduction limits for contributions to a leveraged ESOP (from 15 percent to 25 percent of payroll);
(d) removes the sec. 404 deduction limits and the sec. 415 allocation limits for contributions applied to the payment of interest expense on leveraged ESOPs and removes the sec. 415 allocation limits as they apply to forfeitures of leveraged ESOP stock;
(e) allows a corporate deduction for cash dividends paid on ESOP stock where such dividends are distributed to ESOP participants on a current basis. Qualifies such dividend income for partial dividend exclusion under sec.116;
(f) provides for the tax-free rollover of the proceeds from the sale of a small business to an ESOP or to a worker owned cooperative where the proceeds are reinvested in another small business within 18 months;
(g) provides that an ESOP may assume the estate tax liability for the value of employer stock transferred to an ESOP by the executor of an estate provided the sponsor company guarantees payment of the tax and agrees to pay the tax over a period of years. This provision parallels secs. 6166 and 6166A (relating to the extension of time for the payment of estate tax where an estate consists largely of an interest in a closely held business);
(h) permits an ESOP to be treated as a charitable organization for income, gift and estate tax purposes provided donated stock is not allocated to the donor, family members of the donor or 25 percent shareholders;
(i) increases the deduction limits (from 15 percent to 25 percent of payroll) for employers who maintain both a stock bonus plan and a profit-sharing plan provided the additional 10 percent is invested in employer stock;
(j) provides a deferral of tax on the first $25,000 of stock distributed to ESOP participants who have been in the plan for at least 3 years. Tax would be levied when the stock is sold;
(k) permits 100 percent employee-owned companies and financial institutions to make ESOP distributions in cash;
(l) provides that the put option period for ESOP participants shall be 60 days following the distribution of stock and, if the put option is not exercised within such 60-day period, for an additional period of at least 60 days in the following plan year;
(m) enables an ESOP to be established by a Subchapter S corporation;
(n) permits the use of nonvoting common stock in ESOP's provided the shares acquired have been outstanding for at least 2 years;
(o) waives the 84-month limitation on distributions from a tax credit ESOP where substantially all of the stock or the assets of a division or subsidiary are sold and the participant is transferred to the employment of the acquiring entity; and
(p) clarifies the nondiscrimination tests applicable to flexible benefit plans.)

May 12, 1981.—Statement of Senator Long introducing this bill (Congressional Record S4779).
May 18, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1172** **May 12, 1981**

MR. JEPSEN AND MRS. HAWKINS, MESSRS. HELMS, SYMMS, AND TOWER

To amend the Internal Revenue Code of 1954 to eliminate the holding period requirements for capital gains treatment.

May 12, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S4616).
May 14, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1175** **May 13, 1981**

MR. BOSCHWITZ AND MRS. HAWKINS AND MESSRS. MATTINGLY AND NICKLES

To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

May 13, 1981.—Statement of Senator Boschwitz introducing this bill (Congressional Record S4991).
May 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1179** **May 13, 1981**

MR. RIEGLE

To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.

May 13, 1918.—Statement of Senator Riegle introducing this bill (Congressional Record S4992).
May 19, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1180★** **May 13, 1981**

MR. MITCHELL

To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules relating to inventory.

May 13, 1981.—Statement of Senator Mitchell introducing this bill (Congressional Record S4992).
May 18, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1183★** **May 14, 1981**

MR. BENTSEN AND MESSRS. BOREN, JOHNSTON, MCCLURE, AND TOWER

To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to sec. 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.

May 14, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S5085).
May 18, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1189** **May 14, 1981**

MR. HEINZ AND MESSRS. BURDICK, COHEN, DURENBERGER, MELCHER, AND SPECTER

To amend the Social Security Act to provide for a program of block grants for energy and emergency assistance, to establish a trust fund to which receipts from the windfall profit tax may be transferred to pay for such program, and for other purposes.

May 14, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S5092).
May 18, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Energy.

**S. 1190** **May 14, 1981**

MR. LONG AND MESSRS. DURENBERGER AND MATSUNAGA

To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

May 14, 1981.—Statement of Senator Long introducing this bill (Congressional Record S5095)
May 18, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 1201★** **May 15, 1981**

MR. DOLE

To amend the Trade Act of 1974 with respect to trade adjustment assistance.

**S. 1201★—Continued**

(Bill:

(a) requires a worker to exhaust all State unemployment insurance (UI) payments before receiving trade adjustment allowance (TRA) payments;
(b) limits the amount of TRA payments to State UI payment levels;
(c) limits the duration of TRA and UI payments to most workers to 52 weeks;
(d) requires increased efforts by beneficiaries to obtain appropriate work;
(e) incorporates certain provisions of State unemployment insurance laws;
(f) changes the trade impact certification standard;
(g) broadens the authority to recover overpayments; and
(h) strengthens the training, job search, and relocation aspects of the program.)

May 15, 1981.—Reported favorably to the Senate as an original bill (**S. Rept. 97-103**).
May 19, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, Health and Human Services, and Labor.
Nov. 4, 1981.—Indefinitely postponed.

*(See action on S. 1377 and H.R. 3982)*

**S. 1202★** **May 15, 1981**

MR. DOLE

To authorize appropriations for the U.S. Customs Service for fiscal year 1982, and for other purposes.

(Authorizes fiscal year 1982 appropriations of $480,001,000 to the U.S. Customs Service for fiscal year 1982.)

May 15, 1981.—Reported favorably to the Senate as an original bill (**S. Rept. 97-104**).
May 18, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.R. 2540)*

**S. 1203★** **May 15, 1981**

MR. DOLE

To authorize appropriations for the U.S. International Trade Commission and the Office of the U.S. Trade Representative for fiscal year 1982, and for other purposes.

(Authorizes fiscal year 1982 appropriations of $18,501,000 to the U.S. International Trade Commission, $10,000,000 to the Office of U.S. Trade Representative for fiscal year 1982, and such sums as may be necessary to carry out its functions for each of the fiscal years 1983 and 1984.)

May 15, 1981.—Reported favorably to the Senate as an original bill (**S. Rept. 97-105**).
May 19, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Department of the Treasury.

*(See action on H.R. 2540)*

**S. 1214** **May 18, 1981**

MR. BOSCHWITZ AND MESSRS. ABDNOR, D'AMATO, MRS. HAWKINS, AND MR. LUGAR

To amend the Internal Revenue Code of 1954 to eliminate the limitation on the interest deduction for interest paid or accrued on investment indebtedness.

May 18, 1981.—Statement of Senator Boschwitz introducing this bill (Congressional Record S5138).
May 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
July 24, 1981.—Public hearing.

**S. 1218★** **May 19, 1981**

MR. WALLOP AND MESSRS. COCHRAN, MRS. HAWKINS, MESSRS. SCHMITT, AND SIMPSON

To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans.

May 19,1981.—Statement of Senator Wallop introducing this bill (Congressional Record S5205).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1220★** **May 19, 1981**

MR. MATTINGLY

To amend the Internal Revenue Code of 1954 to increase the interest and dividend exclusion and to provide a larger exclusion for individuals 65 and over.

June 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1229★** **May 20, 1981**

Mr. Moynihan and Messrs. Baucus, Bentsen, Boren, Heflin, Jackson, Mitchell, Nunn, Sasser, and Symms

To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

May 20, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S5366).

June 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1236** **May 20, 1981**

Mr. Heinz and Messrs. Bentsen, Chiles, Heflin, and Specter

To amend secs. 5701(a)(2) and 5702(m) of the Internal Revenue Code of 1954 to modify the base on which the tax on large cigars is imposed and to achieve a phased reduction in the tax rate.

June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1238** **May 20, 1981**

Mr. Quayle and Mr. Symms

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

May 20, 1981.—Statement of Senator Quayle introducing this bill (Congressional Record S5374).

June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1239** **May 20, 1981**

Mr. Durenberger

To provide for purposes of sec. 165 of the Internal Revenue Code of 1954 losses from dutch elm disease shall be treated as casualty losses.

May 20, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S5374).

June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1240★** **May 20, 1981**

Mr. Heinz and Mr. Riegle

To amend the Internal Revenue Code of 1954 to provide tax incentives for individuals and businesses in urban and rural depressed areas.

May 20, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S5375).

June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

(Bill:

(a) permits a depressed area company to depreciate the first $500,000 of annual physical investments under the straight-line method over 3 years;

(b) permits a depressed area company that hires an area resident to take a 12-percent tax credit on the first $15,000 paid to that employee;

(c) changes the eligibility rules for subchapter S corporations, by allowing 100 shareholders;

(d) permits the owner of a firm to sell his interest of 96 percent of the gain from ordinary income; and

(e) allows eligible companies within a revitalization area to use the cash accounting method in determining profit and loss instead of the accrual method.)

Apr. 21, 1982.—Public hearing.

***(See action on H.J. Res. 266, H.R. 4242, and H.R. 6055)***

**S. 1249★** **May 21, 1981**

Mr. Percy (by request) and Messrs. Andrews, Armstrong, Boren, Chafee, Chiles, Cohen, Danforth, DeConcini, Denton, Dole, Domenici, Goldwater, Gorton, Grassley, Mrs. Hawkins, Messrs. Hayakawa, Heflin, Heinz, Helms, Humphrey, Kasten, Levin, Lugar, Mattingly, Melcher, Mitchell, Nickles, Packwood, Pressler, Proxmire, Pryor, Roth, Rudman, Sasser, Simpson, Symms, Thurmond, Tower, Wallop, and Warner

To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

May 21, 1981.—Referred to the Committee on Governmental Affairs.

May 21, 1981.—Statement of Senator Percy introducing this bill (Congressional Record S5501).

July 10, 1981.—Ordered that if and when reported from the Committee on Governmental Affairs, the bill be referred to the Finance Committee for consideration of those provisions under its jurisdiction.

## GOVERNMENTAL AFFAIRS COMMITTEE ACTION

July 17, 1981.—Reported favorably to the Senate by the Committee on Governmental Affairs, with amendments (no written report). Written report subsequently submitted, May 3, 1982 (**S. Rept. 97-378**).

## FINANCE COMMITTEE ACTION

July 17, 1981.—Referred, pursuant to the order of July 10, 1981, to the Committee on Finance for consideration of those provisions under its jurisdiction.

(Provisions of the bill within the jurisdiction of the Finance Committee:
- (a) requires applicants for Federal loans or financial assistance to provide their social security numbers with their applications;
- (b) allows the IRS to disclose to other Federal agencies whether a Federal loan applicant has any outstanding, unpaid tax liabilities;
- (c) allows the IRS to disclose individuals' mailing addresses to agents (private debt collectors) of Federal agencies for purposes of debt collection; and
- (d) provides that the interest rate payable on overpayments and deficiencies of tax be equal to 100 percent of the prime rate (the prime rate for this purpose would be the average of the prime rate for each of the 12 months ending with the month of September).)

July 20, 1981.—Public hearing.

July 21, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

Sept. 15, 1981.—Committee ordered favorably reported, amended, as follows:
- (1) Requires individuals to supply their social security numbers when applying for credit or financial assistance which may result in indebtedness to the Government;
- (2) allows the Secretary of the Treasury to disclose to officers and employees of a Federal agency whether a Federal loan applicant has any outstanding, unpaid tax liabilities;
- (3) allows disclosure of taxpayer mailing addresses to private debt collection agencies, as well as to officers and employees of Federal agencies, for their use in locating taxpayers for the purpose of collecting or comprising Federal claims against taxpayers. In addition, disclosure will be permitted to credit bureaus but only for the purpose of obtaining a net worth statement on taxpayers; and
- (4) deletes the provision of S. 1249 that would have increased the interest rate charged on tax deficiencies and overpayments, since the interest rate was changed to 100 percent of the prime interest rate in the Economic Recovery Tax Act.

Dec. 3, 1981.—Reported favorably to the Senate by the Finance Committee, with amendments described above (**S. Rept. 97-287**).

***(See action on H.R. 4613)***

**S. 1250** **May 21, 1981**

MR. BAUCUS

To amend title XI of the Social Security Act to make improvements in the professional standards review program.

(Bill:
- (a) directs Health Care Financing Administration to establish an advisory group to make decisions on replacing or eliminating PSRO's;
- (b) reduces the number of PSRO's;
- (c) directs PSRO's to select for review those types of cases where inappropriate utilization is most likely to occur;
- (d) makes "waiver of liability" policy more flexible; and
- (e) provides for medicaid alternatives to PSRO's.)

May 21, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S5505).

June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

Mar. 26, 1982.—Public hearing.

**S. 1251** **May 21, 1981**

MR. BOREN

To amend title II of the Social Security Act to increase the amount that a recipient may earn before being subject to a reduction in benefits on account of work.

May 21, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S5508).

June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1252★** **May 21, 1981**

MR. HEINZ AND MESSRS. DIXON, FORD, HEFLIN, HUDDLESTON, SPECTER, AND WARNER

To amend the Internal Revenue Code of 1954 to provide incentives for the use of coal in lieu of imported energy, and for other purposes.

(Bill:
- (a) permits utilities to use tax-exempt industrial development bonds to finance conversions of existing powerplants from oil or gas or replacement of such plants with new coal-burning facilities;
- (b) provides for an accelerated depreciation of 3 years for new or converted powerplants or industrial fuel-burning installations to the extent they displace oil or gas;
- (c) grants to utilities and industrial concerns switching to coal the same 10 percent investment tax credits now afforded to companies installing solar facilities;
- (d) provides for a 1-year amortization for pollution control equipment; and

**S. 1252★—Continued**

(e) expands the ability of utilities to take advantage of tax credits for conversions or replacement.)

May 21, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S5508).
June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
Oct. 23, 1981.—Public hearing.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1272★** **May 21, 1981**

MR. CANNON AND MESSRS. BAUCUS, BURDICK, CHILES, DURENBERGER, GOLDWATER, HEINZ, INOUYE, MRS. KASSEBAUM, MESSRS. MELCHER, MURKOWSKI, AND RIEGLE

To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

May 21, 1981.—Statement of Senator Cannon introducing this bill (Congressional Record S5523).
June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.
July 27, 1981.—Public hearing.

*(See action on H.R. 4961)*

**S. 1276★** **May 21, 1981**

MR. DURENBERGER AND MESSRS. BOSCHWITZ, BURDICK, GRASSLEY, HEFLIN, SYMMS, MELCHER, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to permit small businesses to reduce the value of excess inventory.

May 21, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S5527).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Sept. 25, 1981.—Public hearing.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1279★** **May 21, 1981**

MR. DANFORTH AND MESSRS. ABDNOR, ANDREWS, BAKER, BAUCUS, BOREN, BOSCHWITZ, BUMPERS, BURDICK, CANNON, CHILES, COCHRAN, CRANSTON, D'AMATO, DECONCINI, DIXON, DODD, DOMENICI, EAGLETON, EAST, FORD, GARN, GLENN, HATFIELD, HEFLIN, HEINZ, HELMS, HOLLINGS, HUDDLESTON, INOUYE, JEPSEN, JOHNSTON, KASTEN, LEAHY, LEVIN, LUGAR, MCCLURE, MATHIAS, MATSUNAGA, MATTINGLY, MELCHER, METZENBAUM, MITCHELL, MURKOWSKI, MOYNIHAN, NUNN, PACKWOOD, PROXMIRE, PRYOR, QUAYLE, RANDOLPH, RIEGLE, SARBANES, SASSER, SYMMS, THURMOND, TSONGAS, WALLOP, WARNER, AND WILLIAMS

To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

May 21, 1981.—Jointly referred to Committees on Energy and Natural Resources and Finance.
May 21, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S5534).
June 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1288★** **May 21, 1981**

MR. DURENBERGER AND MESSRS. BOSCHWITZ, COCHRAN, GOLDWATER, HEFLIN, SPECTER, SYMMS, AND WEICKER

To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

(Bill:
- (a) adds to the list of equipment qualifying as specially defined energy property;
- (b) clarifies congressional intent with regard to the definition of an industrial or commercial "process" in the present law; and
- (c) increases the energy credit to 20 percent for equipment placed in service after 1980 and before 1987.)

May 21, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S5553).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 19, 1981.—Public hearing.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1291** **June 1, 1981**

MR. DOLE

To provide a ceiling on Federal expenditures for medicaid, to increase States' flexibility to determine the score of their medicaid programs, to make other amendments to the medicare and medicaid programs, and for other purposes.

June 1, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S5599).

June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1292** **June 1, 1981**

MR. DOLE

To amend title II of the Social Security Act, and related provisions of that act to improve the program of old-age, survivors, and disability insurance, and for other purposes.

June 1, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S5599).

June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1293** **June 1, 1981**

MR. DOLE

To amend the Social Security Act to increase the effectiveness and improve the administration of certain programs under the act, and for other purposes.

(Amends parts A (aid to families with dependent children) and D (child support and establishment of paternity) of title IV of the Social Security Act and title XVI (supplemental security income) of such act to revise benefit and eligibility standards.)

June 1, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S5599).

June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1294** **June 1, 1981**

MR. DOLE

To consolidate Federal grants to States for social services, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of its responsibility for program administration, and for other purposes.

June 1, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S5599).

June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1298★** **June 2, 1981**

MR. WALLOP AND MESSRS. BAUCUS, BOREN, BRADLEY, BURDICK, CRANSTON, DECONCINI, GOLDWATER, HART, HATFIELD, INOUYE, PACKWOOD, AND SIMPSON

To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

(Bill:
- (a) grants a deduction from Federal income tax for taxes paid to an Indian tribe;
- (b) provides that charitable contributions to Indian tribal governments would be deductible for income, estate and gift purposes;
- (c) exempts Indian tribal governments from a variety of excise taxes; including the tax on special fuels, the manufacturers excise taxes and the tax on the use of certain highway vehicles; and
- (d) provides an income tax exemption for certain governmental obligations, subject to special limitations regarding the tax treatment of industrial development bonds issued by an Indian tribal government.)

June 2, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S5666).

June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

July 19, 1982.—Public hearing.

Sept. 28, 1982.—Favorable report from the Department of the Interior.

***(See action on H.R. 5470)***

**S. 1300** **June 2, 1981**

MR. DANFORTH

To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

June 2, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S5668).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1304** **June 2, 1981**

MR. CHAFEE AND MESSRS. BAUCUS, DURENBERGER, AND SARBANES

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of business development companies.

June 2, 1981.—Statement of Senator Chafee introducing this bill (Congressional Record S5671).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
July 24, 1981.—Public hearing.

**S. 1308** **June 3, 1981**

MR. DOLE

To insure the confidentiality of information used by the Internal Revenue Service to develop standards for the examination or other investigation of returns under the Internal Revenue Code of 1954.

June 3, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S5744).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1310★** **June 3, 1981**

MR. BOSCHWITZ AND MESSRS. ARMSTRONG, BURDICK, CHAFEE, D'AMATO, GORTON, GRASSLEY, HATCH, MRS. HAWKINS, MESSRS. HAYAKAWA, HUMPHREY, INOUYE, JEPSEN, KASTEN, MATTINGLY, PERCY, QUAYLE, SIMPSON, AND TOWER

To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

June 3, 1981.—Statement of Senator Boschwitz introducing this bill (Congressional Record S5744).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
July 13 and 16, 1981 and Apr. 21, 1982.—Public hearings.

***(See action on committee amendment to H.R. 7094)***

**S. 1318** **June 3, 1981**

MR. RIEGLE AND MESSRS. HATFIELD AND LEVIN

To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law.

June 19, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1319★** **June 3, 1981**

MR. BRADLEY

To amend the Internal Revenue Code of 1954 to provide for individual and corporate income tax reductions, and for other purposes.

June 3, 1981.—Statement of Senator Bradley introducing this bill (Congressional Record S5547).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1320★** **June 3, 1981**

MR. HEINZ AND MESSRS. BOREN AND EAST

To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

June 3, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S5756).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
July 24, 1981.—Public hearing.

***(See action on H.R. 6211)***

**S. 1323★** **June 3, 1981**

MR. TSONGAS AND MESSRS. BAUCUS, DODD, KENNEDY, LEVIN, MITCHELL, AND PELL

To amend the Internal Revenue Code of 1954 with respect to the residential energy and investment tax energy credits, and for other purposes.

June 3, 1981.—Statement of Senator Tsongas introducing this bill (Congressional Record S5759).

June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1332★** **June 4, 1981**

MR. DIXON AND MR. PERCY

To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

(Amends the Internal Revenue Code, with respect to the estate and gift taxes, to:
(a) Increase the unified credit;
(b) increase the annual gift tax exclusion;
(c) revise the formula for computation of the estate tax;
(d) permit the estates of decedents who were disabled or retired to take advantage of the special use valuation of farms and small businesses; and
(e) revise requirements for the special use valuation, extension of payment time, and disclaimers.)

June 4, 1981.—Statement of Senator Dixon introducing this bill (Congressional Record S5818).

June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1333** **June 4, 1981**

MR. BAUCUS AND MR. BRADLEY

To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.

June 4, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S5824).

June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1334★** **June 4, 1981**

MR. BAUCUS

To amend the Internal Revenue Code of 1954 to allow expensing of $25,000 of depreciable assets, to eliminate the corporate tax of the first $100,000 of income paid as dividends by small business corporations, to allow an ordinary loss on certain preferred stock issued by small business corporations, to provide capital gains treatment for certain changes in the estate tax special use valuation rules, and for other purposes.

June 4, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S5829).

June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1341** **June 8, 1981**

MR. STENNIS

To make applicable to the Tennessee-Tombigbee Waterway certain provisions of law relating to taxation on fuel used in commercial transportation on inland waterways.

June 8, 1981.—Statement of Senator Stennis introducing this bill (Congressional Record S5870).

June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.

**S. 1342★** **June 8, 1981**

MR. MELCHER AND MESSRS. BAUCUS, BURDICK, DECONCINI, ROTH, AND SASSER

To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

June 8, 1981.—Statement of Senator Melcher introducing this bill (Congressional Record S5871).

June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on UP amdt. 1477 to H.R. 6211)***

**S. 1347★** **June 9, 1981**

MR. HEINZ AND MESSRS. BAUCUS, BENTSEN, D'AMATO, DECONCINI, DOLE, DURENBERGER, HATFIELD, MRS. HAWKINS, MESSRS. HAYAKAWA, LUGAR, LONG, MATHIAS, MATSUNAGA, RANDOLPH, SCHMITT, STAFFORD, AND SYMMS

To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

June 9, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S5932).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1348** **June 9, 1981**

MR. SASSER AND MESSRS. ABDNOR, BAKER, BAUCUS, BRADLEY, BUMPERS, BURDICK, CANNON, CHAFEE, CHILES, DANFORTH, DODD, DURENBERGER, EXON, HATFIELD, MRS. HAWKINS, MESSRS. HEFLIN, HOLLINGS, HUDDLESTON, INOUYE, KASTEN, LAXALT, LEAHY, LEVIN, MATTINGLY, MELCHER, MITCHELL, NUNN, PACKWOOD, PELL, PRESSLER, PRYOR, RANDOLPH, RIEGLE, SIMPSON, STAFFORD, STENNIS, THURMOND, TSONGAS, WARNER, AND WEICKER

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

June 9, 1981.—Statement of Senator Sasser introducing this bill (Congressional Record S5934).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 16, 1981.—Public hearing.

**S. 1352** **June 10, 1981**

MR. HATFIELD AND MESSRS. BAUCUS, CRANSTON, DURENBERGER, LEVIN, MELCHER, AND STEVENS

To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain agricultural products to certain tax-exempt organizations.

June 10, 1981.—Statement of Senator Hatfield introducing this bill (Congressional Record S6020).
June 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.

**S. 1353** **June 10, 1981**

MR. LONG

To amend the Internal Revenue Code of 1954 to allow that portion of the investment credit attributable to the employee plan percentage to be taken against 100 percent of the liability for tax.

June 10, 1981.—Statement of Senator Long introducing this bill (Congressional Record S6022).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1354** **June 11, 1981**

MR. BRADLEY AND MR. PERCY

To provide standby authority to deal with petroleum supply disruptions, and for other purposes.

(Provision of the bill within the Finance Committee's jurisdiction would require the President to develop a standby plan to recycle Federal tax revenues during an oil supply disruption, and requires the President to report to the Congress on the possible use of tax incentives to encourage increased oil storage by the private sector and more rapid use of oil inventories during an oil supply disruption.)

June 11, 1981.—Statement of Senator Bradley introducing this bill (Congressional Record S6115).
June 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
July 13, 1981.—Jointly referred to the Committee on Finance for consideration of titles I and III and the Committee on Energy for consideration of titles II and III.
Dec. 8, 1981.—Public hearing.

**S. 1356** **June 11, 1981**

MR. WARNER AND MR. MATSUNAGA

To amend the Internal Revenue Code of 1954 to allow the energy investment credit for equipment designed to use sail power on vessels to lower fuel costs.

June 11, 1981.—Statement of Senator Warner introducing this bill (Congressional Record S6116).
June 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1368** **June 15, 1981**

MR. HUMPHREY AND MESSRS. ARMSTRONG, EAST, HELMS, AND RUDMAN

To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

June 15, 1981.—Statement of Senator Humphrey introducing this bill (Congressional Record S6222).

June 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 1369** **June 15, 1981**

MR. HUDDLESTON

To amend the Internal Revenue Code of 1954 to eliminate the withholding of certain gambling winnings.

June 17, 1981.—Statement of Senator Huddleston introducing this bill (Congressional Record S6395).

June 19, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

July 24, 1981.—Public hearing.

**S. 1377★** **June 17, 1981**

MR. DOMENICI

To provide for reconciliation pursuant to title III of the first concurrent resolution on the budget for fiscal year 1982 (H. Con. Res. 115, 97th Congress).

### BUDGET COMMITTEE ACTION

June 17, 1981.—Committee on the Budget reported favorably to the Senate (**S. Rept. 97-139**), incorporating as title VII, the Committee on Finance recommendations for reducing spending in programs within its jurisdiction, as follows:

### Part A—Old-Age, Survivors, and Disability Insurance

(a) Elimination of child's insurance benefits in the case of children age 18 through 22 who attend postsecondary schools;
(b) Repeal of minimum benefit provision;
(c) Restriction on beneficiaries of the lump-sum death payment;
(d) Additional requirement for recency of work test for disability benefits;
(e) Reduction in disability benefits on account of other related payments, extension of offset to disabled worker beneficiaries aged 62 through 64 and their families, and change in month in which payments are offset;
(f) Elimination of use of trust funds to pay for vocational rehabilitation services for disabled beneficiaries;
(g) Pension Reform Act; cost reimbursement; and
(h) Rounding of benefits.

### Part B—Medicare

(a) Limitation on cost differentials;
(b) Elimination of need for occupational therapy as a basis for entitlement to home health services;
(c) Elimination of part A coverage of alcohol detoxification facility services;
(d) Elimination of certain dental coverage;
(e) Elimination of unlimited open enrollment;
(f) Restrictions on new buy-in agreements;
(g) Elimination of temporary delay in periodic interim payments;
(h) Pneumococcal vaccine;
(i) Less frequent surveys of skilled nursing facilities;
(j) Payments to promote closing and conversion of underutilized facilities;
(k) Modification of criteria for determining reasonable charge for physicians' services;
(l) Limitation on reasonable cost and reasonable charge for outpatient services;
(m) Reduction in payment for inappropriate hospital services;
(n) Increase in part B deductible;
(o) Deletion of part B deductible carryover provision;
(p) Increase in part B premiums;
(q) Medicare payments secondary in cases of end stage renal disease; and
(r) Medicare payments secondary to Federal Employees Health Benefits Act payments.

### Part C—Medicaid

(a) Cap on Federal medicaid expenditures;
(b) Reduced Federal medical assistance percentage;
(c) Recovery of disputed claims;
(d) Cost-effective service arrangements;
(e) Modifications in reimbursement of hospitals and physicians;
(f) Modifications in requirement for services for the medically needy;
(g) Optional coverage for students receiving AFDC;
(h) Time limitation for waiver requests;
(i) Modifications in pnuemococcal vaccine provisions; and
(j) Nonmedical services for certain individuals.

### Part D—Maternal and Child Health

(a) Establishment of block grants.

### Part E—Unemployment Compensation

(a) Elimination of national trigger for extended compensation;
(b) Change in equation for rate of insured unemployment;
(c) Change in State trigger for extended compensation;
(d) Qualifying requirement for extended compensation;
(e) Eligibility requirements for ex-servicemembers;
(f) Loan reform mechanism; and
(g) Certification of State unemployment laws; effective dates.

### Part F—Aid to Families With Dependent Children

(a) Modifications in disregards from earned income for AFDC;
(b) Modifications in determination of earned income and resources for AFDC;
(c) Income limit for AFDC eligibility;

**S. 1377★—Continued**

### BUDGET COMMITTEE ACTION—Continued

### Part F—Aid to Families With Dependent Children—Continued

(d) Treatment of income in excess of the standard of need; lump-sum payments;
(e) Modifications in treatment of earned income advance amount under AFDC;
(f) Community work experience program;
(g) Providing jobs as alternative to AFDC;
(h) Work incentive demonstration program;
(i) Effect of participation in a strike on eligibility for AFDC;
(j) Age limit of dependent child;
(k) Limitation on AFDC to pregnant women;
(l) Modifications in aid to families with dependent children by reason of unemployment of a parent;
(m) Work requirements for AFDC recipients;
(n) Retrospective budgeting and monthly reporting;
(o) Prohibition against payment of aid in amounts below ten dollars;
(p) Removal of limit on restricted payments in a State's AFDC program;
(q) Adjustment for incorrect payments; and
(r) Reduced Federal matching of State and local AFDC training costs.

### Part G—Child Support Enforcement

(a) Collection of past-due child and spousal support from Federal tax refunds;
(b) Collection of support for certain adults;
(c) Requests for cost of collection and other services for non-AFDC families; and
(d) Child support obligations not discharged by bankruptcy.

### Part H—Supplemental Security Income

(a) Retrospective accounting; and
(b) Repeal of funding of rehabilitation services for SSI recipients.

### Part I—Block Grants for Social Services

(a) Title XX block grants; and
(b) Study of State social service programs.

### Part J—Trade Adjustment Assistance [1]

(a) Group eligibility requirements;
(b) Qualifying requirements for workers;
(c) Amount of trade readjustment allowances;
(d) Time limitations on trade readjustment allowances;
(e) Job search allowances;
(f) Relocation allowances;
(g) Fraud and recovery of overpayments; and
(h) Extension of adjustment assistance for workers.

### SENATE ACTION

June 22, 23, 24, and 25, 1981.—Considered and passed by the Senate, by rollcall vote (No. 182), of 80 yeas, 15 nays (June 25, Congressional Record S7094), after taking the following action on amendments within the Finance Committee's jurisdiction:

***Adopted:***

*Leahy UP amendment 178 (modified),* deleting sec. 184 which eliminated residential child care institutions from definition of "school"; and exempting the elderly and disabled from the income standards of eligibility limitation set at 130 percent of the income poverty guidelines, by voice vote (June 23, Congressional Record S6744);

*Stafford UP amendment 193,* providing that the total of all obligations from the Highway Trust Fund for Federal-aid highways and highway safety construction programs for fiscal year 1982 shall not exceed $8,100,000,000, for fiscal year 1983 shall not exceed $8,600,000,000, and for fiscal year 1984, shall not exceed $8,800,000,000; that this limitation shall not apply to obligations from the Highway Trust Fund for emergency relief, by voice vote (June 25, Congressional Record S6987);

*Roth UP amendment 194,* deleting sec. 720I in order to retain the medicare program as the primary payor of health insurance costs where Federal employees have dual coverage under the Federal Employees Health Benefits Act of 1959. (By 53 yeas to 44 nays, Senate earlier agreed to a motion to reconsider the vote (47 yeas to 50 nays) by which the amendment was previously rejected), by rollcall vote (No. 170), of 51 yeas, 47 nays (June 25, Congressional Record S6989);

*Heinz amendment 102 (modified),* revising the requirements relating to State waivers concerning the cap on credit reductions under the Federal Unemployment Tax Act, by voice vote (June 25, Congressional Record S7010); and

*Danforth-Moynihan UP amendment 198,* providing that amendments made by sec. 791 (Trade Adjustment Assistance) shall be effective with respect to all petitions filed after the 180th day following the date of enactment of the act, by voice vote (June 25, Congressional Record S7018).

***Rejected:***

*Riegle UP amendment 173,* limiting the repeal of the social security minimum benefit to new beneficiaries, by rollcall vote (No. 160), of 45 yeas, 53 nays (June 23, Congressional Record S6717);

*Moynihan amendment 100 (modified),* maintaining current law with respect to child welfare services, adoption assistance, and foster care payments, by rollcall vote (No. 162), of 46 yeas, 52 nays (June 23, Congressional Record S6735); and

*Cranston UP amendment 191,* to retain authority for Social Security Act funding for vocational rehabilitation services for disabled beneficiaries of disability insurance and supplemental security income, by rollcall vote (No. 168), of 47 yeas, 50 nays (June 25, Congressional Record S6972).

### FURTHER SENATE ACTION

June 25, 1981.—S. 1377, as passed, was ordered held at the desk, by unanimous consent.

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[1] Part J is identical with S. 1201 as reported by the committee. See S. 1201 for a detailed description of these provisions.

**S. 1377★—Continued**

### FURTHER SENATE ACTION—Continued

July 13, 1981.—Senate passed H.R. 3982, by voice vote (Congressional Record S7517), after striking all after the enacting clause and inserting in lieu thereof the text of S. 1377 as passed by the Senate.

*(See H.R. 3982 for further action)*

**S. 1378** **June 17, 1981**

MR. JEPSEN AND MESSRS. DENTON, HATCH, HELMS, AND LAXALT

To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

(Bill:

- (a) limits the authority of the Federal Government to control State and local educational institutions with respect to prayer in public schools, parental involvement in the classroom, and the employment conditions of teachers;
- (b) amends the Internal Revenue Code to provide various tax incentives for the care and education of family members;
- (c) requires federally funded abortion or birth control centers to notify the parents of unmarried minors receiving treatment;
- (d) grants tax-exempt status to organizations providing day care for children and to certain private educational institutions; and
- (e) places restrictions on the legal services corporation in providing legal assistance.)

June 17, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S6324).

June 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1382★** **June 17, 1981**

MR. D'AMATO

The Volunteer Fire Department Equity Act.

(Provides for the exclusion of interest earned on bonds issued by volunteer fire departments.)

June 17, 1981.—Statement of Senator D'Amato introducing this bill (Congressional Record S6324).

June 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1392★** **June 18, 1981**

MR. MITCHELL

To repeal the tariff on casein blanks.

June 18, 1981.—Statement of Senator Mitchell introducing this bill (Congressional Record S6445).

June 23, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, and Commerce.

Aug. 28, 1981.—Report from the International Trade Commission (analysis).

*(See action on H.R. 4566 and H.R. 6867)*

**S. 1393** **June 18, 1981**

MR. MITCHELL AND MR. DURENBERGER

To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

June 18, 1981.—Statement of Senator Mitchell introducing this bill (Congressional Record S6446).

June 25, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1398** **June 19, 1981**

MR. DURENBERGER

To amend the Revenue Act of 1978 with respect to foreign tax credit adjustments for capital gains.

June 19, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S6547).

June 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1410★** **June 23, 1981**

MR. WALLOP AND MR. D'AMATO

To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

June 23, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S6754).

June 26, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1412★** **June 23, 1981**

MR. D'AMATO AND MESSRS. HAYAKAWA, RUDMAN, SCHMITT, AND WILLIAMS

To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

June 23, 1981.—Statement of Senator D'Amato introducing this bill (Congressional Record S6757).
June 26, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1420** **June 24, 1981**

MR. D'AMATO

To amend the Internal Revenue Code of 1954 to increase the limitation on the interest deduction for interest paid or accrued on investment indebtedness from $10,000 to $25,000 for individuals with earned income.

June 24, 1981.—Statement of Senator D'Amato introducing this bill (Congressional Record S6912).
June 26, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1430** **June 25, 1981**

MR. BAKER AND MR. SASSER

To amend the Internal Revenue Code of 1954 relating to estate taxes to provide that the election to use the alternate valuation date may be made on a return that is filed late.

June 25, 1981.—Statement of Senator Baker introducing this bill (Congressional Record S7110).
July 2, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 18, 1981.—Public hearing.

**S. 1432★** **June 25, 1981**

MR. MOYNIHAN AND MESSRS. BAUCUS, METZENBAUM, MITCHELL, SARBANES, AND SPECTER

To amend the Internal Revenue Code of 1954 with respect to offsetting positions in personal property, and for other purposes.

(Amends the Internal Revenue Code with respect to tax straddles; provides that certain governmental obligations shall be treated as capital assets for capital gains tax purposes; and revises requirements of identification of securities by dealers for purposes of capital gains tax treatment.)

June 25, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S7117).
July 2, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1440** **June 25, 1981**

MR. WEICKER

To amend the Internal Revenue Code of 1954 to provide job opportunities, and for other purposes.

(Bill:
- (a) replaces the targeted jobs credit with a job development credit;
- (b) allows small businesses a partially refundable income tax credit for wages paid with respect to certain new employees;
- (c) extends the jobs credit termination date to 1983; and
- (d) requires employers, to the maximum extent feasible, to provide job training to the employees for whom the credit is allowed.)

June 25, 1981.—Statement of Senator Weicker introducing this bill (Congressional Record S7127).
July 6, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1443** **July 8, 1981**

MR. WALLOP AND MR. BOREN

To amend the Internal Revenue Code of 1954 to exempt heavy oil from windfall profit tax.

July 8, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S7275).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1447** **July 8, 1981**

MR. MATHIAS

To amend the Internal Revenue Code of 1954 to exclude from gross income certain savings bonds received by an employee as a service award, and for other purposes.

July 8, 1981.—Statement of Senator Mathias introducing this bill (Congressional Record S7278).

**S. 1447—Continued**

July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1449** **July 8, 1981**

MR. PACKWOOD

To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

July 8, 1981.—Statement of Senator Packwood introducing this bill (Congressional Record S7279).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Dec. 11, 1981.—Public hearing.

**S. 1451★** **July 8, 1981**

MR. CANNON AND MESSRS. BOREN, EXON, GOLDWATER, HEFLIN, NUNN, AND WARNER

To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans' organizations.

July 8, 1981.—Statement of Senator Cannon introducing this bill (Congressional Record S7280).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on UP amdt. 1111 to H.R. 4961)***

**S. 1459★** **July 10, 1981**

MR. SCHMITT AND MESSRS. GRASSLEY AND SYMMS

To amend the Internal Revenue Code of 1954 to increase the amount of the partial exclusion of dividends and interest and to make such exclusion permanent.

July 10, 1981.—Statement of Senator Schmitt introducing this bill (Congressional Record S7422).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1469★** **July 14, 1981**

MR. STEVENS

To amend the Internal Revenue Code of 1954 to provide for an investment tax credit for theatrical productions.

July 14, 1981.—Statement of Senator Stevens introducing this bill (Congressional Record S7580).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1471★** **July 14, 1981**

MR. HUDDLESTON AND MR. ROTH

To amend the Internal Revenue Code of 1954 to redefine individuals eligible for the earned income credit, and for other purposes.

(Limits eligibility for the earned income tax credit to a citizen of the United States or an alien individual who has been admitted to the United States as a permanent resident.)

July 13, 1981.—Statement of Senator Huddleston introducing this bill (Congressional Record S7580).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1472★** **July 14, 1981**

MR. DENTON

To amend the Internal Revenue Code of 1954 to exclude the value of certain research and experimental expenditures from aggregate face amount of certain small issues of industrial development bonds.

July 14, 1981.—Statement of Senator Denton introducing this bill (Congressional Record S7582).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Sept. 25, 1981.—Public hearing.

***(See action on H.R. 4717)***

**S. 1473★** **July 14, 1981**

MR. HART AND MR. ARMSTRONG

For the relief of the Jefferson County Mental Health Center, Inc., and of certain current and former employees thereof.

July 14, 1981.—Statement of Senator Hart introducing this bill (Congressional Record S7582).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 1635 and committee amendment to H.R. 4961)***

**S. 1478★** **July 14, 1981**

MR. METZENBAUM AND MRS. HAWKINS AND MESSRS. TSONGAS AND WILLIAMS

To amend the Internal Revenue Code of 1954 to increase the amount of credit for expenses for household and dependent care services necessary for gainful employment, to provide a credit for employers who provide such services, and for other purposes.

July 14, 1981.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S7595).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1479★** **July 14, 1981**

MR. METZENBAUM AND MRS. HAWKINS AND MESSRS. LEVIN, TSONGAS, AND WILLIAMS

To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

July 14, 1981.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S7595).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 16, 1981.—Public hearing.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1480** **July 14, 1981**

MR. METZENBAUM AND MESSRS. TSONGAS AND WILLIAMS

To amend the Internal Revenue Code of 1954 with respect to the treatment of foster children as dependents of taxpayers.

July 14, 1981.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S7595).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1481** **July 14, 1981**

MR. METZENBAUM AND MESSRS. TSONGAS AND WILLIAMS

To amend title II of the Social Security Act to eliminate gender-based distinctions under the old-age, survivors, and disability insurance program.

July 14, 1981.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S7595).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1485** **July 15, 1981**

MR. ROTH

To amend the Revenue Act of 1978 to provide that, with respect to the amendments allowing the investment-tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply.

July 15, 1981.—Statement of Senator Roth introducing this bill (Congressional Record S7693).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
May 24, 1982.—Public hearing.

**S. 1487** **July 15, 1981**

MR. BOREN AND MESSRS. BAUCUS, BENTSEN, COCHRAN, COHEN, DIXON, GOLDWATER, HELMS, INOUYE, KASTEN, LUGAR, PELL, PRESSLER, RIEGLE, SCHMITT, STEVENS, SYMMS, AND WILLIAMS

To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

(Provides for prepayment of estate taxes through contributions of corporate earnings into a trust.)

July 15, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S7694).

**S. 1487—Continued**

July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 18, 1981.—Public hearing.

**S. 1496** **July 17, 1981**

MR. GLENN AND MR. BOREN

To amend the Internal Revenue Code of 1954 to adjust the time for payment of manufacturers excise tax on tires, tubes, and tread rubber.

July 17, 1981.—Statement of Senator Glenn introducing this bill (Congressional Record S7875).
July 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1507** **July 21, 1981**

MRS. KASSEBAUM

To amend the Social Security Act to provide that the repeal of the minimum benefit shall not apply in the case of individuals who receive $300 or less per month in other benefits.

July 21, 1981.—Statement of Senator Kassebaum introducing this bill (Congressional Record S8111).
July 23, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1509** **July 22, 1981**

MR. HEINZ AND MESSRS. CHILES, COHEN, MELCHER, AND METZENBAUM

To amend title XVIII of the Social Security Act to change the method of medicare reimbursement for competitive medical plans.

July 22, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S8188).
July 28, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1511** **July 23, 1981**

MR. HEINZ

To amend the Tariff Act of 1930 to clarify the determination of the definition of a country under the agreement, and for other purposes.

July 23, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S8302).
July 27, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury and State.
Feb. 11, 1982.—Public hearing.

**S. 1514** **July 23, 1981**

MR. MATSUNAGA

To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

July 23, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S8303).
July 27, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1517** **July 24, 1981**

MR. MATSUNAGA

To amend the Internal Revenue Code of 1954 to permit public utility property which otherwise qualifies as solar, wind, geothermal, or ocean thermal energy property to be treated as such for purposes of the energy investment credit.

July 24, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S8423).
July 27, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 1528** **July 29, 1981**

MR. PROXMIRE AND MESSRS. BAUCUS, BOREN, BRADLEY, CANNON, DECONCINI, DIXON, EAGLETON, HART, MRS. HAWKINS, MESSRS. HEFLIN, HOLLINGS, JACKSON, KASTEN, METZENBAUM, MOYNIHAN, PRYOR, SARBANES, AND TSONGAS

To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

July 29, 1981.—Statement of Senator Proxmire introducing this bill (Congressional Record S8683).

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**S. 1528—Continued**

Aug. 3, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1536★** **July 29, 1981**

MR. CHILES AND MESSRS. INOUYE AND NUNN

To amend the Social Security Act to insure adequate short- and long-term financing of the old-age, survivors, and disability insurance program and the medicare program.

July 29, 1981.—Statement of Senator Chiles introducing this bill (Congressional Record S8754).
Aug. 3, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

*(See action on H.J. Res. 266, H.R. 4242, and H.R. 4331)*

**S. 1537** **July 29, 1981**

MR. MATSUNAGA

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for contributions to profit-sharing plans, and for other purposes.

July 29, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S8757).
Aug. 3, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1541★** **July 30, 1981**

MR. NICKLES AND MESSRS. GORTON, HATCH, AND WALLOP

To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

July 30, 1981.—Statement of Senator Nickles introducing this bill (Congressional Record S8789).
Aug. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Sept. 30, 1981.—Jointly referred Committees on Finance and Labor and Human Resources.
Oct. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 1552** **July 30, 1981**

MR. HUMPHREY

To lower the duty on certain imported sachet parts.

July 30, 1981.—Statement of Senator Humphrey introducing this bill (Congressional Record S8867).
Aug. 3, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce, Agriculture.
July 21 and 22, 1982.—Public hearings.

**S. 1559** **July 31, 1981**

MR. PELL

To amend Social Security Act to provide for trust fund borrowing from general revenues when necessary to maintain an adequate level of reserves in the trust funds.

July 31, 1981.—Statement of Senator Pell introducing this bill (Congressional Record S9105).
Aug. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1561** **July 31, 1981**

MR. GRASSLEY

To amend the Internal Revenue Code of 1954 to encourage land conservation expenditures by allowing an income tax credit for such expenditures.

Aug. 5, 1981.—Office of Management and Budget and Departments of the Treasury and Agriculture.
Oct. 23, 1981.—Public hearing.

**S. 1565★** **July 31, 1981**

MR. MITCHELL AND MESSRS. COHEN, KENNEDY, PACKWOOD, AND TSONGAS

To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

July 31, 1981.—Statement of Senator Mitchell introducing this bill (Congressional Record S9108).
Aug. 5, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce.
July 21 and 22, 1982.—Public hearings.
Sept. 14, 1982.—Adverse report from the Department of Commerce.

*(See action on H.R. 4566 and H.R. 6867)*

**S. 1566★** **July 31, 1981**

MR. METZENBAUM

To amend title XVIII of the Social Security Act to provide initiatives to increase the medicare assignment rate for physicians, and for other purposes.

July 31, 1981.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S9109).
Aug. 5, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on committee amendment to H.R. 4961)***

**S. 1568** **July 31, 1981**

MR. CHILES

Relating to the application of sec. 103(b) of the Internal Revenue Code of 1954 to certain bonds and for harbor improvements.

(Permits the exclusion from gross income of interest on certain industrial development bonds if the proceeds of such bonds are used to finance the improvement of certain existing wharf facilities.)

July 31, 1981.—Statement of Senator Chiles introducing this bill (Congressional Record S9112).
Aug. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1576** **July 31, 1981**

MR. JEPSEN

To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on the sale of property if the proceeds are used to acquire a small business equity interest.

July 31, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S9117).
Aug. 5, 1981.--Referred to Office of Management and Budget and Department of the Treasury.

**S. 1578** **July 31, 1981**

MR. JEPSEN

To restrict the Federal Government from preempting or interfering with Senate statutes pertaining to spousal abuse, and for other purposes.

(Prohibits Federal preemption of State laws relating to spousal abuse or domestic relations; and grants tax-exempt status to nonprofit organizations operated for the purpose of providing treatment and care for victims of domestic violence or abuse.)

July 31, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S9119).
Aug. 4, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1579** **July 31, 1981**

MR. JEPSEN

To amend the Internal Revenue Code of 1954 to allow corporations to deduct all contributions made to a joint employee-employer day care facility.

July 31, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S9121).
Aug. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1580** **July 31, 1981**

MR. JEPSEN

To amend the Internal Revenue Code of 1954 to provide a personal exemption for childbirth or adoption and to permit the taxpayer to choose a deduction or a tax credit for adoption expenses.

July 31, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S9121).
Aug. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 16, 1981.—Public hearing.

**S. 1581** **July 31, 1981**

MR. JEPSEN AND MESSRS. ANDREWS, CANNON, MRS. HAWKINS, MESSRS. HAYAKAWA, HELMS, INOUYE, KASTEN, MCCLURE, THURMOND, AND WILLIAMS

To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.

July 31, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S9122).
Aug. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1582** **July 31, 1981**

Mr. Jepsen and Mr. Helms

To amend the Internal Revenue Code of 1954 to exempt from taxation certain trusts established for the benefit of parents or handicapped relatives, and to provide a deduction for contributions to such trusts.

July 31, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S9122).
Aug. 4, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1583** **July 31, 1981**

Mr. Jepsen

To amend the Internal Revenue Code of 1954 to provide a deduction for contributions made by a taxpayer to an individual retirement plan for the benefit of a nonsalaried spouse.

July 31, 1981.—Statement of Senator Jepsen introducing this bill (Congressional Record S9122).
Aug. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1586** **Aug. 3, 1981**

Mr. Hatfield

To establish a national policy of promoting and facilitating the operation, maintenance, and development of deep-draft seaports, inland river ports and waterways necessary to domestic and foreign waterborne commerce; and to require recovery of certain expenditures of the U.S. Army Corps of Engineers for the operation, maintenance and construction of inland shallow-draft and deep-draft navigational channels and other projects as appropriate.

Aug. 3, 1981.—Statement of Senator Hatfield introducing this bill (Congressional Record S9225).
Aug. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1588★** **Aug. 3, 1981**

Mr. Roth

To provide for a temporary suspension of the duty on bulk fresh carrots.

Aug. 5, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce, Agriculture.
Feb. 26, 1982.—Report from the International Trade Commission (analysis).
July 21 and 22, 1982.—Public hearings.

*(See action on H.R. 4566)*

**S. 1594** **Aug. 3, 1981**

Mr. Symms

To amend the Internal Revenue Code of 1954 to apply the civil fraud penalty only to that portion of an underpayment which is attributable to fraud.

Aug. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 6, 1981.—Public hearing.

**S. 1595** **Aug. 3, 1981**

Mr. Inouye and Messrs. Baucus, Cannon, Cochran, Dodd, Hollings, Kasten, Laxalt, Leahy, Lugar, Melcher, Murkowski, Stevens, Tsongas, Weicker, and Williams

To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

Aug. 3, 1981.—Statement of Senator Inouye introducing this bill (Congressional Record S9239).
Aug. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 30, 1981.—Public hearing.

**S. 1600★** **Sept. 9, 1981**

Mr. Moynihan and Messrs. Byrd of W. Va. and Sarbanes

To amend title II of the Social Security Act to permit borrowing between social security trust funds under specified conditions when necessary to assist in financing the old-age and survivors program.

Sept. 9, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S9327).
Sept. 11, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

*(See action on H.J. Res. 266, H.R. 4242, and H.R. 4331)*

**S. 1603** **Sept. 9, 1981**

MR. HEINZ

To amend the Internal Revenue Code of 1954 to provide a partial interest exclusion for taxable years beginning in 1983 or 1984.

(Provides for an exclusion from taxes of $200 ($400 for joint returns) of annual interest income for the period Jan. 1, 1983 through Dec. 31, 1984.)

Sept. 9, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S9330).
Sept 11, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1607** **Sept. 10, 1981**

MR. D'AMATO AND MESSRS. BRADLEY, COCHRAN, DOMENICI, DURENBERGER, EAST, MRS. HAWKINS, MESSRS. HEINZ, HELMS, KASTEN, LEAHY, LEVIN, MATHIAS, MATTINGLY, MELCHER, METZENBAUM, MITCHELL, MOYNIHAN, MURKOWSKI, NICKLES, RIEGLE, SPECTER, STEVENS, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

(Restores the $200 ($400 for joint returns) exclusion of annual interest income.)

Sept. 10, 1981.—Statement of Senator D'Amato introducing this bill (Congressional Record S9409).
Sept. 14, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Dec. 4, 1981.—Public hearing.

**S. 1610★** **Sept. 10, 1981**

MR. DANFORTH AND MESSRS. GARN, HATFIELD, HEINZ, AND SPECTER

To increase the excise tax on cigarettes and to transfer the revenues from such tax to the Federal Hospital Insurance Trust Fund.

Sept. 10, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S9411).
Sept. 14, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on H.R. 4961)***

**S. 1612★** **Sept. 11, 1981**

MR. EAGLETON

To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the social security trust fund, and for other purposes.

Sept. 11, 1981.—Statement of Senator Eagleton introducing this bill (Congressional Record S9485).
Sept. 16, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on H.J. Res. 265 and H.R. 4331)***

**S. 1615★** **Sept. 11, 1981**

MR. HART

To provide that the individual income tax rate reductions provided by the Economic Recovery Act of 1981 shall not take effect until the Federal budget is balanced.

Sept. 11, 1981.—Statement of Senator Hart introducing this bill (Congressional Record S9487).
Sept. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 265)***

**S. 1632** **Sept. 17, 1981**

MRS. HAWKINS

To amend the Internal Revenue Code of 1954 to allow certain partnerships and partners to continue to report income on the cash method.

Sept. 17, 1981.—Statement of Senator Hawkins introducing this bill (Congressional Record S9918).
Sept. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1635** **Sept. 17, 1981**

MR. WEICKER AND MESSRS. ANDREWS, COHEN, D'AMATO, DIXON, DODD, DURENBERGER, KASTEN, LEVIN, MELCHER, MITCHELL, PRESSLER, PRYOR, SARBANES, STEVENS, TSONGAS, AND WARNER

To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1635—Continued**

(Delays revenue ruling denying tax exemption for multiple lots of bonds of $1 million or less that are pooled and issued as one bond.)

Sept. 17, 1981.—Statement of Senator Weicker introducing this bill (Congressional Record S9921).
Sept. 21, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1641★** **Sept. 18, 1981**

MR. GRASSLEY AND MESSRS. BAUCUS, MELCHER, AND SYMMS

To extend the Reed Act and to authorize the designation of funds in State accounts as Reed Act funds in certain circumstances.

Sept. 18, 1981.—Statement of Senator Grassley introducing this bill (Congressional Record S10032).
Sept. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on H.R. 4961)***

**S. 1642** **Sept. 18, 1981**

MR. HEINZ AND MR. D'AMATO

To amend the Internal Revenue Code of 1954 to provide a partial interest exclusion for taxable years beginning in 1983 or 1984.

(Provides for an exclusion from taxes of $200 ($400 for joint returns) of annual interest income for the period Jan. 1, 1983 through Dec. 31, 1984.)

Sept. 18, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S10033).
Sept. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1644★** **Sept. 18, 1981**

MR. MOYNIHAN

To amend the Internal Revenue Code to allow an investment tax credit for theatrical productions.

Sept. 18, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S10038).
Sept. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1645** **Sept. 18, 1981**

MR. MOYNIHAN AND MESSRS. BAUCUS, BENTSEN, DECONCINI, DURENBERGER, MITCHELL, SIMPSON, AND SYMMS

To let funds in individual retirement accounts be used to purchase collectibles.

Sept. 18, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S10040).
Sept. 22, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Dec. 4, 1981.—Public hearing.

**S. 1655** **Sept. 23, 1981**

MR. HART AND MR. LEVIN

To amend the Internal Revenue Code of 1954 to reduce the deduction for business meals and to earmark the savings from such reduction for the school lunch programs.

Sept. 23, 1981.—Statement of Senator Hart introducing this bill (Congressional Record S10344).
Sept. 28, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1656★** **Sept. 23, 1981**

MR. DURENBERGER AND MESSRS. BRADLEY, BURDICK, CHAFEE, HEFLIN, HEINZ, INOUYE, MELCHER, PRESSLER, ROTH, SPECTER, STENNIS, SYMMS, AND TSONGAS

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

(Revises requirements for tax-exempt mortgage subsidy bonds relating to:
(a) eligibility of issues;
(b) arbitrage;
(c) registration of issues; and
(d) low-income occupancy.)

Sept. 23, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S10345).
Sept. 28, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 16, 1981.—Public hearing.

***(See action on H.R. 4717 and H.R. 4961)***

**S. 1666** **Sept. 28, 1981**

Mr. Mattingly and Mr. Symms

To institute a true index for all cost-of-living increases under the Social Security Act, and under all Federal retirement programs to 85 percent of the increase in the lower of Consumer Price Index or Wage Index.

Sept. 28, 1981.—Statement of Senator Mattingly introducing this bill (Congressional Record S10574).
Sept. 30, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1667** **Sept. 28, 1981**

Mr. Mattingly and Mr. Symms

To provide that automatic cost-of-living increases under the Social Security Act, and under certain Federal retirement programs which are linked to the Social Security Act, shall be made on Oct. 1 of each year rather than July 1.

Sept. 28, 1981.—Statement of Senator Mattingly introducing this bill (Congressional Record S10574).
Sept. 30, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1669★** **Sept. 28, 1981**

Mr. Riegle and Mr. Sarbanes

To amend the Social Security Act to provide for interfund borrowing, and for other purposes.

Sept. 28, 1981.—Statement of Senator Riegle introducing this bill (Congressional Record S10575).
Sept. 30, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on H.J. Res. 266, H.R. 4242, and H.R. 4331)***

**S. 1671** **Sept. 28, 1981**

Mr. Moynihan

To amend the Internal Revenue Code to change the definition of a cooperative housing corporation.

(Permits any cooperative housing corporation to receive up to half of its income from commercial tenants, without jeopardizing the tax deductions of its tenants.)

Sept. 28, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S10580).
Sept. 30, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1673★** **Sept. 28, 1981**

Mr. Grassley and Messrs. Armstrong, Baucus, Goldwater, Leahy, and Williams

To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

Sept. 28, 1981.—Statement of Senator Grassley introducing this bill (Congressional Record S10580).
Sept. 30, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 14, 1981.—Star Print—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4717 and H.R. 4961)***

**S. 1684** **Sept. 30, 1981**

Mr. Riegle

To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

Sept. 30, 1981.—Statement of Senator Riegle introducing this bill (Congressional Record S10869).
Oct. 2, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1695** **Oct. 1, 1981**

Mr. Symms and Messrs. Armstrong, Grassley, Goldwater, Hart, Mrs. Hawkins, Messrs. Heflin, Helms, and McClure

To repeal the generation skipping transfer tax.

Oct. 1, 1981.—Statement of Senator Symms introducing this bill (Congressional Record S10999).
Oct. 6, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 4 and 10, 1981.—Public hearing.

**S. 1696★** **Oct. 1, 1981**

MR. WALLOP AND MESSRS. EAST, GRASSLEY, AND PERCY

To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

Oct. 1, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S11000).
Oct. 5, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on UP amdt. 481 to H.R. 4331)***

**S. 1707** **Oct. 6, 1981**

MR. HART

To amend Internal Revenue Code of 1954 to impose a tax on the importation of crude oil and refined petroleum products, to transfer the revenues from such tax, and from any oil import fee imposed by the President, to the social security trust fund, to reduce social security taxes, and to expand lower income energy assistance.

Oct. 6, 1981.—Statement of Senator Hart introducing this bill (Congressional Record S11153).
Oct. 9, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and State.

**S. 1713★** **Oct. 7, 1981**

MR. MATHIAS AND MESSRS. HATFIELD, JACKSON, KASTEN, AND WILLIAMS

To amend the Internal Revenue Code of 1954 to permit the rollover of gain from the sale of farmland development rights to a State or a political subdivision thereof under a farmland preservation program, and for other purposes.

Oct. 7, 1981.—Statement of Senator Mathias introducing this bill (Congressional Record S11244).
Oct. 14, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
May 24, 1982.—Public hearing.

***(See action on H.R. 4242, H.R. 4717, H.R. 4961, H.R. 5159, and H.R. 6056)***

**S. 1715** **Oct. 7, 1981**

MR. METZENBAUM

To amend the Internal Revenue Code to eliminate special rules for leases.

Oct. 7, 1981.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S11247).
Oct. 9, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1717★** **Oct. 7, 1981**

MR. DURENBERGER

To provide for a temporary suspension of the duty on certain freight containers.

Oct. 7, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S11251).
Oct. 9, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.
Dec. 23, 1981.—Memorandum from the U.S. International Trade Commission relating to certain freight containers.
July 21 and 22, 1982.—Public hearings.

***(See action on H.R. 4566 and H.R. 6867)***

**S. 1723★** **Oct. 7, 1981**

MR. MATSUNAGA

To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

Oct. 7, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S11286).
Oct. 14, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.
July 21 and 22, 1932.—Public hearings.

***(See action on H.R. 4566)***

**S. 1731** **Oct. 7, 1981**

MR. HART AND MR. RANDOLPH

To provide tax incentives for voluntary private contributions to mitigate the adverse community effects of rapid energy development.

**S. 1731—Continued**

(Allows an income tax deduction for expenditures made for the purpose of providing either public facilities or services designed to meet the needs of area population growth resulting from energy development.)

Oct. 7, 1981.—Statement of Senator Hart introducing this bill (Congressional Record S11307).
Oct. 14, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 1733** **Oct. 14, 1981**

MR. BAKER (FOR MR. SYMMS)

To amend the Internal Revenue Code of 1954 to provide a procedure for determining the fair market value of certain assets for estate tax purposes, and to provide for declaratory judgments relating to installment payment of estate tax.

Oct. 19, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 4 and 10, 1981.—Public hearing.

**S. 1734** **Oct. 14, 1981**

MR. BAKER (FOR MR. SYMMS)

To amend the Internal Revenue Code of 1954 to provide qualified use violations for certain real property acquired by any individual from a decedent and to prevent acceleration of estate tax payments.

Oct. 19, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 4 and 10, 1981.—Public hearing.

**S. 1738★** **Oct. 15, 1981**

MR. HART

To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products and to transfer the revenues from such tax to the strategic petroleum reserve trust fund.

Oct. 15, 1981.—Statement of Senator Hart introducing this bill (Congressional Record S11514).
Oct. 20, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.
Dec. 11, 1981.—Report from the U.S. International Trade Commission (memorandum).

***(See action on H.R. 4717)***

**S. 1740** **Oct. 15, 1981**

MR. LEVIN

To amend title II of the Social Security Act to provide for a 1-year transitional benefit for a widow or widower whose spouse died while such widow or widower was between the ages of 50 and 60.

Oct. 15, 1981.—Statement of Senator Levin introducing this bill (Congressional Record S11516).
Oct. 19, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1745★** **Oct. 16, 1981**

MR. ARMSTRONG AND MR. HART

To amend the Tax Reform Act of 1969 with respect to the application of the excess business holding provisions to private foundations.

(Exempts certain private foundations from the Internal Revenue Code divestiture requirements.)

Oct. 16, 1981.—Statement of Senator Armstrong introducing this bill (Congressional Record S11566).
Oct. 27, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Oct. 30, 1981.—Public hearing.

***(See action on committee amendment to H.R. 4577 and committee amendment to H.R. 4961)***

**S. 1746★** **Oct. 19, 1981**

MR. HEINZ AND MR. BENTSEN

To reduce the duty on the pesticide commonly known as Dicofol.

Oct. 20, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.
Dec. 11, 1981.—Report from the U.S. International Trade Commission (memorandum).
July 21 and 22, 1982.—Public hearings.
Sept. 14, 1982.—Report from the Department of Commerce (suggests amendments).

***(See action on H.R. 4566)***

**S. 1749** **Oct. 19, 1981**

MR. CHAFEE

To amend the Internal Revenue Code of 1954 with respect to the deductibility of certain payments to officials and employees of foreign governments.

(Provides that any payment by a U.S. taxpayer to a foreign official that would be illegal under U.S. law if it applies is not deductible.)

Oct. 19, 1981.—Statement of Senator Chafee introducing this bill (Congressional Record S11630).
Oct. 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 6, 1981.—Public hearing.

**S. 1754** **Oct. 20, 1981**

MR. HEINZ AND MESSRS. BRADLEY, BURDICK, COHEN, MRS. KASSEBAUM, MESSRS. MELCHER, PACKWOOD, PERCY, AND PRYOR

To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.

Oct. 20, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S11716).
Oct. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1757★** **Oct. 21, 1981**

MR. STEVENS AND MR. LUGAR

To amend the Internal Revenue Code of 1954 to clarify the tax exempt status of certain amateur sports organizations.

Oct. 21, 1981.—Statement of Senator Stevens introducing this bill (Congressional Record S11810).
Oct. 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Dec. 11, 1981.—Public hearing.

***(See action on UP amdt. 1122 to H.R. 4961)***

**S. 1762** **Oct. 22, 1981**

MR. MOYNIHAN

To amend part A of title IV of the Social Security Act with respect to the earned income disregard.

(Permits a working AFDC beneficiary to retain a larger amount of his or her earnings.)

Oct. 22, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S11991).
Oct. 26, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1763** **Oct. 22, 1981**

MR. MOYNIHAN

To amend the provisions of the Internal Revenue Code related to cooperative housing corporations.

(Extends the 3-year grace period during which the sponsor of a cooperative housing project will be treated as a tenant-shareholder.)

Oct. 22, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S11992).
Oct. 26, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1764** **Oct. 22, 1981**

MR. MOYNIHAN

To amend the provisions of the Internal Revenue Code related to cooperative housing corporations.

(Lowers the required amount of income which a cooperative housing corporation must earn from tenant-shareholders and extends the grace period during which the original sponsor of a cooperative housing project is deemed to be a tenant-shareholder.)

Oct. 22, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S11992).
Oct. 26, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 6, 1981.—Public hearing.

**S. 1768** **Oct. 23, 1981**

MR. STENNIS

To amend the Social Security Act to provide that the social security trust funds shall be invested in securities which provide a maximum return, consistent with safety.

Oct. 23, 1981.—Statement of Senator Stennis introducing this bill (Congressional Record S12016).
Oct. 27, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1793** **Oct. 29, 1981**

MR. MOYNIHAN

To amend the Internal Revenue Code to permit a taxpayer to reduce his windfall profit tax liability by 25 percent of the amount of excess profits he has paid State governments.

(Bill:

(a) Authorizes any State with a special tax on oil companies to prevent the tax from being passed through to local consumers; and

(b) provides a 25-percent tax credit toward windfall profits taxes to companies paying special State taxes.)

Oct. 29, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S12607).

Nov. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 1794** **Oct. 29, 1981**

MR. WALLOP

To amend the Internal Revenue Code of 1954.

(Technical amendments to ERISA.)

Oct. 29, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S12611).

Nov. 2, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1804** **Nov. 4, 1981**

MR. SYMMS AND MR. MATTINGLY

To provide for the elective payment of benefits under title II of the Social Security Act in the form of social security savings bonds, and for other purposes.

(Provides that electing beneficiaries would receive a social security savings bond, in lieu of monthly social security checks. Interest would be earned at 70 percent of Treasury bill rate, free of Federal, State, local, estate, and inheritance taxes.)

Nov. 4, 1981.—Statement of Senator Symms introducing this bill (Congressional Record S12883).

Nov. 6, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1813** **Nov. 4, 1981**

MR. HATCH AND MR. THURMOND

To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled workers in critical industries which have a labor shortage.

(Provides that small business employers in "critical labor-short industries would receive tax credits for up to 50 percent of a worker's first year's wages and 30 percent of the second year's wages.)

Nov. 4, 1981.—Statement of Senator Hatch introducing this bill (Congressional Record S12900).

Nov. 6, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

**S. 1816** **Nov. 5, 1981**

MR. LEAHY

To amend the Internal Revenue Code of 1954 to provide incentives for the conservation of energy, and for other purposes.

Nov. 5, 1981.—Statement of Senator Leahy introducing this bill (Congressional Record S13028).

Nov. 11, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 1819** **Nov. 5, 1981**

MR. WALLOP AND MESSRS. BENTSEN, BOREN, JEPSEN, JOHNSTON, LONG, MATSUNAGA, AND SYMMS

To amend the Internal Revenue Code of 1954 with respect to the taxation of crude oil purchasing cooperatives.

(Permits independent and small refining companies and farmers', and consumer cooperatives to form crude oil purchasing cooperatives that qualify for "exempt" status under the Internal Revenue Code.)

Nov. 5, 1981.—Statement of Senator Wallop introducing this bill (Congressional Record S13029).

Nov. 11, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

Mar. 30, 1982.—Public hearing.

**S. 1824** **Nov. 9, 1981**

MR. PACKWOOD AND MR. SYMMS

To amend the Internal Revenue Code of 1954 to increase the amount of reforestation expenditures which may be amortized in any taxable year.

**S. 1824—Continued**

(Bill:
- (a) Increases the dollar limit for the amortization of reforestation expenditures from $10,000 to $25,000;
- (b) allows for a 3-year carryover of reforestation expenditures; and
- (c) provides that funds derived from cutting fees from Federal timber sales would be the funding source for the trust fund.)

Nov. 9, 1981.—Statement of Senator Packwood introducing this bill (Congressional Record S13104).
Nov. 12, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Nov. 24, 1981.—Public hearing.

**S. 1828** **Nov. 9, 1981**

MR. LUGAR

To amend the Internal Revenue Code of 1954 to clarify the tax treatment of thrift partnerships, and for other purposes.

(Sets forth rules for the tax treatment of partnerships which include a thrift institution (financial institution which finances home mortgages) as a partner.)

Nov. 9, 1981.—Statement of Senator Lugar introducing this bill (Congressional Record S13147).
Nov. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Feb. 5, 1982.—Public hearing.

**S. 1829★** **Nov. 9, 1981**

MR. DANFORTH AND MESSRS. ANDREWS, GRASSLEY, LAXALT, SCHMITT, AND THURMOND

To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed rural areas, and for other purposes.

(Provides tax incentives for businesses in economically depressed rural areas (rural enterprise zones) and revises provisions regarding the analysis of regulatory functions to include enterprises which qualify for the incentives granted by this act.)

Nov. 9, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S13148).
Nov. 17, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Apr. 21, 1982.—Public hearing.

*(See action on H.R. 7094)*

**S. 1830** **Nov. 9, 1981**

MR. MATSUNAGA AND MESSRS. DURENBERGER, MOYNIHAN, AND ROTH

To amend the Internal Revenue Code of 1954 to exempt certain taxicabs from excise taxes on gasoline and other motor fuels.

Nov. 9, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S13151).
Nov. 12, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.
Mar. 8, 1982.—Report from the Department of Energy (defers to Department of the Treasury).

**S. 1832** **Nov. 10, 1981**

MR. LEVIN AND MR. COHEN

To amend the Internal Revenue Code of 1954 to provide taxpayers a cause of action for wrongful levy on property, and for other purposes.

(Requires IRS, at the taxpayer's request and where legally feasible, to partially discharge liened property once partial payment has been made.)

Nov. 10, 1981.—Statement of Senator Levin introducing this bill (Congressional Record S13213).
Nov. 13, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1834** **Nov. 10, 1981**

MR. MOYNIHAN AND MR. DURENBERGER

To amend the Internal Revenue Code of 1954 to provide that a dividend paid by a corporation directly to certain charitable organizations at the direction of a shareholder shall be treated as a charitable contribution of the corporation, and to exclude such dividend from the income of such shareholder.

Nov. 10, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S13216).
Nov. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1839★** **Nov. 12, 1981**

MR. DURENBERGER AND MESSRS. BOREN, BOSCHWITZ, CHAFEE, COHEN, HEINZ, MATSUNAGA, MITCHELL, MOYNIHAN, NUNN, ROTH, SYMMS, AND WEICKER

To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

Nov. 12, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S13321).
Nov. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4717)***

**S. 1840** **Nov. 12, 1981**

MR. DURENBERGER AND MESSRS. BUMPERS, COCHRAN, DODD, GARN, GOLDWATER, KASTEN, LEAHY, LUGAR, PELL, RIEGLE, AND WEICKER

To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

Nov. 12, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S13322).
Nov. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1841** **Nov. 12, 1981**

MR. DURENBERGER

To amend the Internal Revenue Code of 1954 to allow a credit for transportation expenses incurred in connection with foreign exchange programs.

Nov. 12, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S13322).
Nov. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1842★** **Nov. 12, 1981**

MR. DODD AND MR. WEICKER

To provide that certain trusts shall not be treated as private foundations.

Nov. 12, 1981.—Statement of Senator Dodd introducing this bill (Congressional Record S13323).
Nov. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on committee amendment to H.R. 4577 and UP amdt. 1121 to H.R. 4961)***

**S. 1843** **Nov. 12, 1981**

MR. DODD

To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

Nov. 12, 1981.—Statement of Senator Dodd introducing this bill (Congressional Record S13323).
Nov. 16, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1849** **Nov. 16, 1981**

MR. SYMMS

To authorize the issuance of a special series of bonds which may be redeemed for gold, and for other purposes.

Nov. 16, 1981.—Statement of Senator Symms introducing this bill (Congressional Record S13478).
Nov. 18, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1854★** **Nov. 17, 1981**

MR. DURENBERGER AND MESSRS. BAUCUS, BRADLEY, DANFORTH, HEINZ, AND KENNEDY

To make permanent the exclusion from gross income of national research service awards.

Nov. 17, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S13560).
Nov. 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Apr. 23, 1982.—Public hearing.

***(See action on committee amendment to H.R. 4961)***

**S. 1855★** **Nov. 17, 1981**

MR. BENTSEN AND MR. TOWER

To make sec. 457(e)(1) of the Internal Revenue Code of 1954 inapplicable to certain State judicial plans.

**S. 1855★—Continued**

(Amends the Internal Revenue Code with respect to the tax treatment of compensation received under certain State judicial retirement plans.)

Nov. 17, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S13561).
Nov. 17, 1981.—Referred to the Committee on the Judiciary.
Dec. 2, 1981.—Re-referred to the Committee on Finance.
Dec. 7, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on UP amdt. 805 to H.R. 4717)***

**S. 1861** **Nov. 18, 1981**

MR. CANNON AND MESSRS. COHEN, FORD, HUDDLESTON, LAXALT, PELL, AND TSONGAS

To amend the Internal Revenue Code of 1954 to simplify certain requirements regarding withholding and reporting at the source and to correct inequities regarding carryover or losses.

(Bill:
- (a) Repeals withholding requirements for certain gambling winnings;
- (b) raising to $10,000 the level of money an individual can win before reporting to IRS; and
- (c) allows taxpayer a 3-year carryforward or carryback of net gambling losses.)

Nov. 18, 1981.—Statement of Senator Cannon introducing this bill (Congressional Record S13651).
Nov. 20, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1865** **Nov. 18, 1981**

MR. DANFORTH AND MESSRS. BRADLEY, HEINZ, MITCHELL, MOYNIHAN, AND ROTH

To delay the effective date of amendments relating to group eligibility requirements for trade adjustment assistance.

Nov. 18, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S13653).
Nov. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Dec. 7, 1981.—Public hearing.

**S. 1868** **Nov. 19, 1981**

MR. MOYNIHAN

To amend the Trade Act of 1974 with respect to trade adjustment assistance for workers.

Nov. 19, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S13775).
Nov. 24, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
Dec. 7, 1981.—Public hearing.

**S. 1883★** **Nov. 22, 1981**

MR. PACKWOOD AND MESSRS. BAUCUS, BENTSEN, CHAFEE, D'AMATO, DANFORTH, DODD, DURENBERGER, GARN, LONG, LUGAR, MATSUNAGA, MITCHELL, MOYNIHAN, RIEGLE, ROTH, AND SYMMS

To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

Nov. 22, 1981.—Statement of Senator Packwood introducing this bill (Congressional Record S13944).
Nov. 30, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Dec. 11, 1981.—Public hearing.

***(See action on H.R. 4717)***

**S. 1884★** **Nov. 22, 1981**

MR. MATSUNAGA

To amend the Internal Revenue Code of 1954 with respect to refunds relating to the repeal of the excise taxes on buses.

(Liberalizes conditions for eligibility to allow additional refunds of the bus excise tax.)

Nov. 22, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S13946).
Nov. 24, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4717)***

**S. 1887** **Nov. 24, 1981**

MR. DANFORTH AND MR. GORTON

To amend the Internal Revenue Code of 1954 to expedite the installation of automatic safety airbags.

(Bill:

**S. 1887—Continued**

(a) Allows manufacturers to claim a refundable tax credit to pay for the installation of airbags in 1984 and later model year automobiles; and
(b) levies an excise tax on sales of new automobiles which do not employ airbags.)

Nov. 24, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S14033).
Dec. 1, 1981.—Referred to Office of Management and Budget and Department of the Treasury.
Jan. 28 and Mar. 2, 1982.—Public hearing.

**S. 1888** **Nov. 24, 1981**

Mr. Symms and Messrs. Baucus, Bentsen, Chafee, Durenberger, Glenn, and Grassley

To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

(Revises requirements for the taxation of variable annuity contracts.)

Nov. 24, 1981.—Statement of Senator Symms introducing this bill (Congressional Record S14053).
Dec. 1, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1891** **Nov. 24, 1981**

Mr. Roth and Messrs. Chiles, Nunn, and Rudman

To protect the confidentiality of information filed by individual taxpayers with the Internal Revenue Service, to promote the effective enforcement of Federal and State criminal laws, to facilitate judicial resolution of challenges to Internal Revenue Service summonses, and for other purposes.

Dec. 1, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1892★** **Nov. 30, 1981**

Mr. Hart and Messrs. Kennedy and Weicker

To prohibit the U.S. Government from importing oil extracted in Libya.

Nov. 30, 1981.—Statement of Senator Hart introducing this bill (Congressional Record S14126).
Dec. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and State.

***(See action on UP amdt. 813 to H.R. 4717)***

**S. 1895★** **Nov. 30, 1981**

Mr. Cannon

To amend chapter 5, United States Code, to revise the unemployment compensation eligibility requirements for former members of the Armed Forces.

(Allows individuals who voluntarily leave military service to receive unemployment compensation.)

Nov. 30, 1981.—Statement of Senator Cannon introducing this bill (Congressional Record S14128).
Dec. 2, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

***(See action on H.R. 4961)***

**S. 1896★** **Dec. 1, 1981**

Mr. Pell and Messrs. Biden, Boren, Bumpers, Burdick, Eagleton, Exon, Ford, Hart, Hollings, Huddleston, Metzenbaum, Nunn, Proxmire, and Pryor

To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

Dec. 1, 1981.—Statement of Senator Pell introducing this bill (Congressional Record S14198).
Dec. 2, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4242, H.R. 4717, H.R. 4961, H.R. 5159, and H.R. 6056)***

**S. 1897** **Dec. 1, 1981**

Mr. Durenberger

To amend the Internal Revenue Code of 1954 to provide an additional 3 years to amend governing instruments to meet the requirements for gifts of split interests to charity, and for other purposes.

Dec. 1, 1981.—Statement of Senator Durenberger introducing this bill (Congressional Record S14199).
Dec. 4, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1898** **Dec. 1, 1981**

MR. BOREN

To amend the Internal Revenue Code of 1954 to exempt certain vehicles, trailers, bodies, chassis, parts, and accessories used for farming purposes from the highway use tax imposed on such property.

Dec. 1, 1981.—Statement of Senator Boren introducing this bill (Congressional Record S14199).

Dec. 4, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.

**S. 1902** **Dec. 3, 1981**

MR. DANFORTH AND MR. SYMMS

To extend for 2 additional years the residual authority to negotiate duties under the Trade Act of 1974.

Dec. 3, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S14552).

Dec. 7, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce, Agriculture.

May 24, 1982.—Favorable report from the Department of State.

July 21 and 22, 1982.—Public hearings.

**S. 1904★** **Dec. 3, 1981**

MR. MITCHELL

To amend the Internal Revenue Code of 1954 to provide targeted rate schedules to replace the across-the-board tax cuts enacted by the Economic Recovery Tax Act of 1981.

Dec. 3, 1981.—Statement of Senator Mitchell introducing this bill (Congressional Record S14553).

Dec. 7, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4961)***

**S. 1905★** **Dec. 3, 1981**

MR. MITCHELL

To require certain reductions in the windfall profit tax contained in the Economic Recovery Tax Act of 1981.

(Repeals certain deductions in the windfall profit tax.)

Dec. 3, 1981.—Statement of Senator Mitchell introducing this bill (Congressional Record S14553).

Dec. 7, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

***(See action on H.J. Res. 265 and H.R. 4331)***

**S. 1910** **Dec. 4, 1981**

MR. BENTSEN AND MESSRS. DOLE, HEFLIN, HOLLINGS, AND MITCHELL

To amend secs. 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new sec. 403 (b)(9) to clarify that a sec. 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform sec. 403(c) with recent amendments to sec. 402(a)(1); to amend sec. 415(c)(4) to extend the special elections for sec. 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new sec. 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to sec. 415(c) by adding a new paragraph (9) as conforming amendments to secs. 415(d)(1), 415(d)(2), and 403(b)(2)(B).

Dec. 4, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S14528).

Dec. 9, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1911** **Dec. 4, 1981**

MR. SPECTER AND MR. BYRD OF W. VA.

To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

Dec. 4, 1981.—Statement of Senator Specter introducing this bill (Congressional Record S14530).

Dec. 7, 1981.—Public hearing.

Dec. 9, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1919** **Dec. 8, 1981**

MR. ARMSTRONG AND MR. WALLOP

To amend the Internal Revnue Code of 1954 to assist in lessoning the impact on communities of rapid growth resulting from energy or resource development, and for other purposes.

(Bill:

- (a) Permits energy firms to prepay State and local taxes and receive a Federal tax deduction;
- (b) provides that large energy projects may prepay State property taxes and deduct such payments in the year payment is made; and

**S. 1919—Continued**

(c) provides a deduction to large energy firms for certain energy impact assistance expenditures.)

Dec. 8, 1981.—Statement of Senator Armstrong introducing this bill (Congressional Record S14758).
Dec. 10, 1981.—Office of Management and Budget and Departments of the Treasury and Energy.
Apr. 16 and 17, 1982.—Public hearing.

**S. 1922★ Dec. 8, 1981**

MR. HATCH AND MESSRS. HEINZ, NICKLES, PERCY, AND RANDOLPH

To amend the Black Lung Benefits Revenue Act of 1977, and for other purposes.

(Portion of the bill within the Finance Committee's jurisdiction increases the excise tax on underground and surface coal.)

Dec. 8, 1981.—Statement of Senator Hatch introducing this bill (Congressional Record S14764).
Dec. 10, 1981.—Jointly referred to the Committees on Finance and Labor and Human Resources.
Dec. 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury, Health and Human Services, and Labor.

*(See action on H.R. 5159)*

**S. 1923 Dec. 9, 1981**

MR. MATSUNAGA

To amend the Internal Revenue Code of 1954 to provide that certain provisions relating to annual accrual method of accounting for corporations engaged in farming be extended to corporate joint ventures, and for other purposes.

Dec. 9, 1981.—Statement of Senator Matsunaga introducing this bill (Congressional Record S14853).
Dec. 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
Apr. 23, 1982.—Public hearing.

**S. 1928★ Dec. 9, 1981**

MR. DANFORTH AND MR. BYRD OF VA., MRS. KASSEBAUM

To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

(Excludes from gross income any discount or price reduction on property and services provided for under a specified fuel settlement involving Westinghouse Electric Corp. and certain public utilities.)

Dec. 9, 1981.—Statement of Senator Danforth introducing this bill (Congressional Record S14857).
Dec. 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury, Health and Human Services, and Labor.
May 7, 1982.—Public hearing.

*(See action on committee amendment to H.R. 7094)*

**S. 1933 Dec. 10, 1981**

MR. HART AND MR. THURMOND

To permit persons who convey certain lands in Colorado to the United States for the expansion of the Fort Carson military installations to treat the conveyance of such lands as involuntary conversions for the purposes of sec. 1033 of the Internal Revenue Code of 1954.

Dec. 10, 1981.—Statement of Senator Hart introducing this bill (Congressional Record S15005).
Dec. 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1934★ Dec. 10, 1981**

MR. BAUCUS

To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries or sickness, and for other purposes.

Dec. 10, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S15005).
Dec. 28, 1981.—Referred to Office of Management and Budget and Departments of the Treasury, Labor, and Health and Human Services.

*(See action on H.R. 5470)*

**S. 1944★ Dec. 11, 1981**

MR. LEVIN AND MESSRS. BAUCUS, BOREN, BUMPERS, CANNON, HEFLIN, PRYOR, RIEGLE, AND STAFFORD

To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

Dec. 11, 1981.—Statement of Senator Baucus introducing this bill (Congressional Record S15103).

**S. 1944★—Continued**

Dec. 15, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

*(See action on H.R. 7093)*

**S. 1946★** **Dec. 11, 1981**

MR. MOYNIHAN AND MESSRS. DOLE AND PERCY

To provide for the final settlement of certain claims against Czechoslovakia, and for other purposes.

(Bill:
- (a) Provides settlement of U.S. citizen's nationalization claims by the payment of $81.5 million by Czechoslovakia to the United States;
- (b) provides for the payment in full by Czechoslovakia of the more than $8 million it owes to the U.S. Government under a 1946 agreement on the purchase of surplus Army property by Czechoslovakia;
- (c) provides for the removal by Czechoslovakia of its restrictions on two U.S. Government bank accounts in Czechoslovakia, Czechoslovak crown accounts valued at approximately $1 million;
- (d) provides for a negotiation with the Foreign Bondholders Protective Council to settle claims of American holders of defaulted bonds issued or guaranteed by the pre-World War II Czechoslovak Government; and
- (e) provides $500,000 for the Government for expenses incurred in administration of the claims.)

Dec. 11, 1981.—Statement of Senator Moynihan introducing this bill (Congressional Record S15078).

### SENATE ACTION

Dec. 11, 1981.—Considered and passed by the Senate, without amendment, by voice vote (Congressional Record S15078-S15080).

### HOUSE ACTION

Dec. 15, 1981.—House passed H.R. 5125, amended, vacated passage, and passed S. 1946 after amending it to include the language of H.R. 5125, by voice vote (Congressional Record H9629-H9637). The House version differs from the Senate version in that it included a provision devoting $7 million of the total lump-sum settlement payed by Czechoslovakia to a group of people, the Benes group, who were not U.S. citizens at the time of the taking of their property by the pre-Communist Benes Government.

### FURTHER SENATE ACTION

Dec. 16, 1981.—Senate concurred in House amendments with Stevens (for Percy) UP amdt. No. 802, reducing the $7 million for the Benes claimants to $4,950,000, and reducing the amount for administrative expenses from $500,000, to $50,000, by voice vote (Congressional Record S15502-S15507).

### FURTHER HOUSE ACTION

Dec. 16, 1981.—House agreed to Senate amendments to House amendments, by voice vote (Congressional Record H9833-H9834).

### BILL SIGNED

Dec. 29, 1981.—Signed by the President.

**(Public Law 97-129)**

**S. 1949** **Dec. 11, 1981**

MR. GRASSLEY

To amend the Internal Revenue Code of 1954 to provide that any adjustment in interest rates be made on an average annual basis rather than on an average monthly basis.

Dec. 11, 1981.—Statement of Senator Grassley introducing this bill (Congressional Record S15106).
Dec. 15, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1957★** **Dec. 15, 1981**

MR. DOLE

An original bill to amend the Internal Revenue Code of 1954 to provide a temporary increase in the tax proposed on producers of coal, and for other purposes.

(Increases the coal excise tax, on Jan. 1, 1982, to $1 per ton for underground-mined coal and 50 cents per ton for surface-mined coal, with a cap of 4 percent of the price for which the coal is sold. The tax will revert to present law levels by Jan. 1, 1996, or, if earlier, when the trust fund has repaid all advances and interest from the general fund of the Treasury. In addition, the bill modifies the computation of interest on certain amounts owed to or by the trust fund; terminates authority to appropriate advances to the trust fund from the general fund of the Treasury after Sept. 30, 1985; amends the obligations of the fund to include certain claims that had been previously denied and subsequently approved and to exclude payments of certain retroactive lump-sum benefits; and transfers provisions which establishes the Black Lung Disability Trust Fund to the Internal Revenue Code.)

Dec. 15, 1981.—Reported favorably to the Senate (no written report).
Dec. 16, 1981.—Indefinitely postponed.

*(See action on H.R. 5159)*

**S. 1958** **Dec. 15, 1981**

MR. DOLE AND MESSRS. BAUCUS, BENTSEN, BRADLEY, BURDICK, CANNON, CHILES, COHEN, CRANSTON, DANFORTH, EAGLETON, EXON, GLENN, GORTON, GRASSLEY, HART, HATCH, MRS. HAWKINS, MESSRS. HEINZ, INOUYE, JACKSON, JOHNSTON, KASTEN, KENNEDY, LEAHY, LEVIN, LONG, LUGAR, MATSUNAGA, MITCHELL, MOYNIHAN, PACKWOOD, PELL, PRESSLER, PRYOR, QUAYLE, RIEGLE, ROTH, SARBANES, SASSER, SIMPSON, SPECTER, STAFFORD, TSONGAS, WALLOP, WARNER, WEICKER, WILLIAMS, AND ZORINSKY

To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

Dec. 15, 1981.—Statement of Senator Dole introducing this bill (Congressional Record S15358).

Dec. 29, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 1960** **Dec. 15, 1981**

MR. SYMMS

To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

Dec. 15, 1981.—Statement of Senator Symms introducing this bill (Congressional Record S15362).

Dec. 23, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 1961** **Dec. 15, 1981**

MR. MITCHELL AND MESSRS. HEFLIN, HOLLINGS, MATHIAS, AND SARBANES

To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used abroad or installed on fishing vessels.

Dec. 15, 1981.—Statement of Senator Mitchell introducing this bill (Congressional Record S15364).

Dec. 23, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 1972** **Dec. 15, 1981**

MR. RIEGLE

To amend the Internal Revenue Code of 1954 to exempt from the manufacturers' excise tax parts or accessories for light-duty trucks, and to allow manufacture of a taxable truck body or chassis to combine it with certain taxable parts or accessories without incurring additional tax by reason of the combination.

Dec. 15, 1981.—Statement of Senator Riegle introducing this bill (Congressional Record S15371).

Dec. 23, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 1979★** **Dec. 16, 1981**

MR. GRASSLEY

To eliminate the duty on sulfaguanidine, sulfapyridine, and sulfathiazole.

Dec. 16, 1981.—Statement of Senator Grassley introducing this bill (Congressional Record S15674).

Dec. 28, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.

July 21 and 22, 1982.—Public hearings.

***(See action on H.R. 4566)***

**S. 1983** **Dec. 16, 1981**

MR. SYMMS AND MR. WALLOP

To amend the Internal Revenue Code of 1954 to provide transitional rules for estate and gift tax treatment of disclaimers of property interests created by transfers before Nov. 15, 1958.

Dec. 16, 1981.—Statement of Senator Symms introducing this bill (Congressional Record S15683).

Dec. 28, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

May 27, 1982.—Public hearing.

**S. 1985** **Dec. 16, 1981**

MR. BENTSEN

To amend the the Internal Revenue Code of 1954 to allow a deduction for dividends paid by certain small businesses and to provide simplification in accounting rules related to inventory.

Dec. 16, 1981.—Statement of Senator Bentsen introducing this bill (Congressional Record S15687).

Dec. 29, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 1987** **Dec. 16, 1981**

MR. CRANSTON AND MESSRS. CHILES, MOYNIHAN, AND RIEGLE

To amend the Social Security Act to provide general revenue funding for successful programs providing rehabilitation services to individuals in receipt of disability benefits under title II or XVI of such act.

Dec. 16, 1981.—Statement of Senator Cranston introducing this bill (Congressional Record S15689).

Dec. 29, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on H.J. Res. 266 and H.R. 4242)***

Feb. 19, 1982.—Referred to Department of Education.

**S. 1989** **Dec. 16, 1981**

MR. DECONCINI AND MESSRS. JACKSON AND JOHNSTON

To amend title XVIII of the Social Security Act to provide medicare coverage under part A for alcoholism treatment services, and to provide payment for such services on a charge basis.

Dec. 16, 1981.—Statement of Senator DeConcini introducing this bill (Congressional Record S15691).

Dec. 28, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2004** **Dec. 16, 1981**

MR. PELL

For the relief of William J. Games.

Dec. 28, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2006** **Jan. 25, 1982**

MR. SYMMS

Relating to the effective date of the provision in the Economic Recovery Tax Act of 1981 which permits elections under sec. 2032A of the Internal Revenue Code of 1954 to be made on late estate tax returns.

Jan. 28, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2007★** **Jan. 25, 1982**

MR. LUGAR

To amend the Internal Revenue Code of 1954 to eliminate the special leasing rules provided under the Economic Recovery Tax Act of 1981.

Jan. 28, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4242, H.R. 4717, H.R. 4961, H.R. 5159, and H.R. 6056)***

**S. 2009★** **Jan. 25, 1982**

MR. KASTEN AND MR. RUDMAN

To amend the Internal Revenue Code to eliminate special rules for leasing.

Jan. 25, 1982.—Statement of Senator Kasten introducing this bill (Congressional Record S36).

Jan. 28, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4242, H.R. 4717, H.R. 4961, H.R. 5159, and H.R. 6056)***

**S. 2010★** **Jan. 25, 1982**

MR. PRYOR (FOR MR. BOREN) AND MESSRS. BAUCUS, HOLLINGS, NUNN, PELL, PROXMIRE, RUDMAN, SIMPSON, AND STENNIS

To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.

Jan. 25, 1982.—Statement of Senator Pryor introducing this bill (Congressional Record S37).

Jan. 28, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4242, H.R. 4717, H.R. 4961, H.R. 5159, and H.R. 6056)***

**S. 2011★** **Jan. 25, 1982**

MR. BAUCUS

To amend the Internal Revenue Code of 1954 to eliminate the special leasing rules provided under the Economic Recovery Tax Act of 1981.

Jan. 25, 1982.—Statement of Senator Baucus introducing this bill (Congressional Record S38).

**S. 2011★—Continued**

Jan. 28, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4242, H.R. 4717, H.R. 4961, H.R. 5159, and H.R. 6056)***

**S. 2012★** **Jan. 25, 1982**

MR. PROXMIRE AND MESSRS. BUMPERS, BURDICK, BYRD OF W. VA., COHEN, DANFORTH, DECONCINI, DURENBERGER, EXON, HEFLIN, HEINZ, MRS. KASSEBAUM, MESSRS. KASTEN, LUGAR, MATSUNAGA, METZENBAUM, MITCHELL, MOYNIHAN, PRESSLER, RANDOLPH, RIEGLE, SASSER, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

Jan. 25, 1982.—Statement of Senator Proxmire introducing this bill (Congressional Record S39).

Jan. 28, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

June 18, 1982.—Public hearing.

***(See action taken on H.J. Res. 409 and H.R. 5922, appropriations measures not before the Finance Committee)***

**S. 2014** **Jan. 25, 1982**

MR. RIEGLE AND MESSRS. MATHIAS, LEVIN AND SARBANES

To amend the Federal-State Extended Unemployment Compensation Act of 1970 to maintain current provisions—scheduled to be repealed—relating to the State trigger and to restore a former provision relating to the insured unemployment rate.

Jan. 25, 1982.—Statement of Senator Riegle introducing this bill (Congressional Record S42).

Jan. 28, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2015★** **Jan. 25, 1982**

MR. DOMENICI

To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to require substantiation of such living expenses.

Jan. 25, 1982.—Statement of Senator Domenici introducing this bill (Congressional Record S43).

Jan. 28, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

June 18, 1982.—Public hearing.

***(See action taken on H.J. Res. 409 and H.R. 5922, appropriations measures not before the Finance Committee)***

**S. 2016** **Jan. 26, 1982**

MR. LUGAR AND MESSRS. GRASSLEY, HUMPHREY, JEPSEN AND ZORINSKY

To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

Jan. 26, 1982.—Statement of Senator Lugar introducing this bill (Congressional Record S62).

Jan. 28, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and State.

**S. 2020** **Jan. 28, 1982**

MR. KASTEN AND MESSRS. EAST, HATCH, MRS. HAWKINS, MESSRS. HAYAKAWA, HELMS, AND SYMMS

To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such act.

Jan. 28, 1982.—Statement of Senator Kasten introducing this bill (Congressional Record S96).

Feb. 2, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2024** **Jan. 28, 1982**

MR. DOLE (BY REQUEST)

To amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to organizations maintaining schools with racially discriminatory policies.

Jan. 28, 1982.—Statement of Senator Dole introducing this bill (Congressional Record S100).

Feb. 2, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Education.

**S. 2024—Continued**

## PRINTED AMENDMENTS TO S. 2024

S. 2024 Amdt. No. 1330 Feb. 11, 1982

MR. HELMS

Provides for the awarding of court costs in any civil or criminal tax proceeding to the prevailing party. (See action on H.R. 4717 and H.R. 4961.)

**S. 2025** **Jan. 28, 1982**

MR. DURENBERGER AND MESSRS. ANDREWS AND TSONGAS

To amend the Internal Revenue Code of 1954 to provide tax incentives for investment in district heating and cooling systems.

Feb. 2, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2028** **Jan. 28, 1982**

MR. BRADLEY AND MESSRS. BUMPERS, CRANSTON, LEVIN, MATSUNAGA, AND RIEGLE

To amend title 5, United States Code, to restore eligibility for unemployment compensation for certain ex-servicemembers, and for other purposes.

Jan. 28, 1982.—Statement of Senator Bradley introducing this bill (Congressional Record S102).

Feb. 2, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

**S. 2029** **Jan. 28, 1982**

MR. HELMS

To amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to private schools with racially discriminatory policies and to require the Secretary of the Treasury to obtain judicial finding of racial discrimination before terminating or denying tax-exempt status to private schools on the grounds of racial discrimination.

Jan. 28, 1982.—Statement of Senator Helms introducing this bill (Congressional Record S104).

Feb. 2, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Education.

**S. 2031★** **Jan. 28, 1982**

MR. BAUCUS

To provide for a 3-year suspension of the duty on copper scale.

Jan. 28, 1982.—Statement of Senator Baucus introducing this bill (Congressional Record S105).

Feb. 2, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, and Commerce.

July 21 and 22, 1982.—Public hearings.

Sept. 24, 1982.—Report from the International Trade Commission (analysis).

***(See action on H.R. 4566)***

**S. 2047** **Feb. 2, 1982**

MR. RIEGLE AND MR. LEVIN

To amend the Federal Unemployment Tax Act to repeal the penalty provision relating to employers in States with outstanding loan balances, and to suspend loan payments and interest requirements for having a high unemployment rate.

Feb. 2, 1982.—Statement of Senator Riegle introducing this bill (Congressional Record S293).

Feb. 5, 1982.—Referred to Office of Management and Budget, and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2051** **Feb. 2, 1982**

MR. DANFORTH AND MESSRS. BENTSEN, COHEN, GORTON, HEINZ, JACKSON, MITCHELL, MOYNIHAN, PRESSLER, SYMMS, AND WALLOP

To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

Feb. 2, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S297).

Feb. 5, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

May 14, 1982.—Public hearing.

**S. 2053** **Feb. 2, 1982**

MR. DECONCINI AND MR. GRASSLEY

To amend the Internal Revenue Code of 1954 to increase and make permanent the exclusion from gross income of interest on all-savers certificates.

Feb. 2, 1982.—Statement of Senator DeConcini introducing this bill (Congressional Record S299).
Feb. 5, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2054** **Feb. 3, 1982**

MR. JEPSEN AND MRS. HAWKINS, MESSRS. HEINZ, HELMS, NICKLES, AND SYMMS

To amend the Internal Revenue Code of 1954 to provide that the 1982 individual income tax rate reductions made by the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, and for other purposes.

Feb. 3, 1982.—Statement of Senator Jepsen introducing this bill (Congressional Record S352).
Feb. 5, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2058★** **Feb. 3, 1982**

MR. ROTH AND MESSRS. BUMPERS, CHAFEE, DURENBERGER, INOUYE, AND PELL

To promote foreign trade in services, and for other purposes.

(Bill:
(a) sets forth as a U.S. negotiating priority, the development of international agreements that reduce trade barriers and trade distortions in the international trade in services;
(b) authorizes the establishment of a service industries development program in the Department of Commerce; and
(c) provides remedies for foreign government subsidization and unfair pricing practices in the service sector industry.)

Feb. 3, 1982.—Statement of Senator Roth introducing this bill (Congressional Record S354).
Feb. 5, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.
May 14, 1982.—Public hearing.

***(See action on committee amendment to H.R. 4566)***

**S. 2067★** **Feb. 4, 1982**

MR. SYMMS

To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against U.S. investment abroad.

Feb. 4, 1982.—Statement of Senator Symms introducing this bill (Congressional Record S423).
Feb. 8, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.
Mar. 24, 1982.—Public hearing.

***(See action on committee amendment to H.R. 4566)***

**S. 2071★** **Feb. 4, 1982**

MR. HEINZ AND MESSRS. DOLE, MITCHELL, MOYNIHAN, PRESSLER, SPECTER, AND SYMMS

To amend the Trade Act of 1974 with respect to reciprocal market access.

Feb. 4, 1982.—Statement of Senator Heinz introducing this bill (Congressional Record S426).
Feb. 10, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.
Mar. 24, 1982.—Public hearing.

***(See action on committee amendment to H.R. 4566)***

**S. 2075★** **Feb. 8, 1982**

MR. ROTH

To amend the Second Liberty Bond Act to increase the investment yield on U.S. savings bonds to a level competitive with 52-week Treasury bills.

Feb. 8, 1982.—Statement of Senator Roth introducing this bill (Congressional Record S496).
Feb. 10, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
May 21, 1982.—Public hearing.

***(See action on H.R. 4961)***

**S. 2076** **Feb. 8, 1982**

MR. LAXALT

For the relief of Oikos, Inc., and the Nevada Opera Association, both of Reno, Nev.

Feb. 8, 1982.—Statement of Senator Laxalt introducing this bill (Congressional Record S497).
Feb. 10, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2086★** **Feb. 9, 1982**

MR. METZENBAUM AND MESSRS. BRADLEY, EAGLETON, INOUYE, MATSUNAGA, MOYNIHAN, PELL, AND WEICKER

To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

Feb. 9, 1982.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S651).
Feb. 17, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

*(See action on H.R. 7093)*

**S. 2092★** **Feb. 9, 1982**

MR. CHAFEE

To amend the Internal Revenue Code of 1954 to permit Members of Congress to deduct expenses incurred while away from home in pursuit of trade or business on the same basis as other taxpayers.

(Repeals per diem tax deduction for Members of Congress for unsubstantiated business expenses.)

Feb. 10, 1982.—Statement of Senator Chafee introducing this bill (Congressional Record S655).
Feb. 12, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
June 18, 1982.—Public hearing.

***(See action taken on H.J. Res. 409 and H.R. 5922, appropriations measures not before the Finance Committee)***

**S. 2094★** **Feb. 10, 1982**

MR. DANFORTH AND MESSRS. ANDREWS, BRADLEY, BENTSEN, CHAFEE, CHILES, COHEN, CRANSTON, D'AMATO, DOLE, DOMENICI, GLENN, GRASSLEY, HART, HEINZ, HELMS, HOLLINGS, INOUYE, KASTEN, METZENBAUM, MITCHELL, MOYNIHAN, PRESSLER, RANDOLPH, RIEGLE, ROTH, SCHMITT, SYMMS, TSONGAS, AND WALLOP

To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

Feb. 10, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S678).
Feb. 17, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.
Mar. 24 and May 6, July 21 and 22, 1982.—Public hearings.

### BILL REPORTED

June 30, 1982.—Reported favorably by the Committee on Finance **(S. Rept. 97-483)** with an amendment in the nature of a sustitute which provides the following:

(a) mandates new specific sector negotiating objectives with respect to trade in services, high technology products, and restrictions on foreign direct investment;
(b) gives the President tariff modification authority on certain high technology items;
(c) authorizes the establishment of intergovernmental advisory committees;
(d) requires the U.S. Trade Representative to analyze and report on significant barriers to trade in U.S. Products and services and restrictions on foreign direct investment by U.S. persons;
(e) clarifies the President's authority to retaliate with respect to any goods or sector, whether or not involved in the act retaliated against and to take action notwithstanding any other delegation of authority to regulatory agencies;
(f) provides the President with the authority to propose "fast track" legislation under authority of secs. 102 and 151 of the Trade Act to carry out the objectives of sec. 301;
(g) defines the term "commerce" to include foreign direct investment with implications for trade in goods and services, thereby permitting the President to retaliate against restrictions on such investment;
(h) statutorily defines the terms "unjustifiable", "unreasonable", and discriminatory";
(i) provides for the initiation of sec. 301 investigations by USTR;
(j) provides for delays of up to 90 days in the initiation of international consultations required by sec. 303; and
(k) provides a specific exemption from the requirements of the Freedom of Information Act for information supplied under specified conditions during an investigation under sec. 301 and restrictions on the use of such information.

*(See action on H.R. 4566)*

**S. 2100** **Feb. 11, 1982**

Mr. Grassley

To amend the Internal Revenue Code of 1954 to provide that the indexation of individual income tax rates shall take effect on Jan. 1, 1982.

Feb. 11, 1982.—Statement of Senator Grassley introducing this bill (Congressional Record S836).
Feb. 17, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2105** **Feb. 11, 1982**

Mr. Chafee

To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such act and such code relating to such plans, and for other purposes.

Feb. 11, 1982.—Referred jointly to the Committees on Finance and Labor and Human Resources.
Feb. 11, 1982.—Statement of Senator Chafee introducing this bill (Congressional Record S838).
Feb. 19, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.
Mar. 29, 1982.—Public hearing.

**S. 2106** **Feb. 11, 1982**

Mr. Chafee and Messrs. Cochran and Leahy

To provide for pension reform for State and local public employee retirement systems, and for other purposes.

(Bill:
- (a) establishes Federal reporting and disclosure requirements and fiduciary standards for certain State and local public employee retirement plans;
- (b) establishes an Advisory Council on Government Plans; and
- (c) directs the Secretary of Labor to administer and enforce specified provisions of this act.)

Feb. 11, 1982.—Referred jointly to the Committees on Finance and Labor and Human Resources.
Feb. 11, 1982.—Statement of Senator Chafee introducing this bill (Congressional Record S838).
Feb. 19, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.
Mar. 29, 1982.—Public hearing.

**S. 2107** **Feb. 11, 1982**

Mr. Levin and Messrs. Biden, Bradley, Bumpers, Burdick, Cannon, Cranston, Dodd, Ford, Heflin, Huddleston, Inouye, Kennedy, Matsunaga, Melcher, Mitchell, Randolph, Riegle, Sasser, Tsongas, Weicker, and Zorinsky

To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

Feb. 11, 1982.—Statement of Senator Levin introducing this bill (Congressional Record S839).
Feb. 17, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2113★** **Feb. 11, 1982**

Mr. DeConcini and Mr. Stennis

To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to require substantiation of such living expenses.

Feb. 11, 1982.—Statement of Senator DeConcini introducing this bill (Congressional Record S861).
Feb. 17, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
June 18, 1982.—Public hearing.

***(See action taken on H.J. Res. 409 and H.R. 5922, appropriations measures not before the Finance Committee)***

**S. 2124** **Feb. 23, 1982**

Mr. Pressler and Messrs. Baucus, Boren, Melcher, Schmitt, and Zorinsky

To provide relief from honey imports.

Feb. 23, 1982.—Statement of Senator Pressler introducing this bill (Congressional Record S994).

**S. 2124—Continued**

Feb. 24, 1982.—Referred to Office of Management and Budget. International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce, and Agriculture.

Apr. 22, 1982.—Report from the International Trade Commission (analysis).

**S. 2139** **Feb. 24, 1982**

MR. LEVIN AND MESSRS. BOREN, LUGAR, RIEGLE, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States.

Feb. 24, 1982.—Statement of Senator Levin introducing this bill (Congressional Record S1141).

Mar. 8, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2141★** **Feb. 25, 1982**

MR. DURENBERGER AND MR. THURMOND

To amend the Internal Revenue Code of 1954 to treat as a reasonable need of a business for purposes of the accumulated earnings tax any accumulation of earnings by such business before the death of a shareholder in anticipation of sec. 303(a) distributions, and for other purposes.

Feb. 25, 1982.—Statement of Senator Durenberger introducing this bill (Congressional Record S1195).

Mar. 2, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266, H.R. 4242, and H.R. 6055)***

**S. 2142** **Feb. 25, 1982**

MR. DURENBERGER AND MESSRS. HEINZ, MOYNIHAN, AND THURMOND

To amend the Social Security Act to provide for a new system of utilization and quality control peer review under the medicare program.

Feb. 25, 1982.—Statement of Senator Durenberger introducing this bill (Congressional Record S1196).

Mar. 2, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

Mar. 26, 1982.—Public hearing.

**S. 2147** **Mar. 1, 1982**

MR. DECONCINI AND MESSRS. GOLDWATER, HELMS, KASTEN, AND SYMMS

To require amendment of the Internal Revenue Code of 1954 to provide a simple income tax with low marginal rates and to require the Secretary of the Treasury to propose legislation to establish such an income tax.

Mar. 1, 1982.—Statement of Senator DeConcini introducing this bill (Congressional Record S1275).

Mar. 5, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2150★** **Mar. 1, 1982**

MR. LEVIN AND MESSRS. BOREN, CHILES, COHEN, CRANSTON, DIXON, DODD, HATFIELD, MRS. HAWKINS, MESSRS. HEFLIN, HOLLINGS, HUMPHREY, INOUYE, MELCHER, SPECTER, AND ZORINSKY

To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

Mar. 1, 1982.—Statement of Senator Levin introducing this bill (Congressional Record S1286).

Mar. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 6211)***

**S. 2151** **Mar. 2, 1982**

MR. BYRD OF W. VA. AND MESSRS. JOHNSTON, LONG, MATSUNAGA, RANDOLPH, AND SPECTER

To amend the Internal Revenue Code of 1954 to include modifications to chlor-alkali electrolytic cells in credit for investment in certain depreciable property.

Mar. 2, 1982.—Statement of Senator Byrd of W. Va. introducing this bill (Congressional Record S1315).

Mar. 5, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

Mar. 30, 1982.—Public hearing.

**S. 2152** **Mar. 2, 1982**

MR. HEFLIN

For the relief of Henry Ford Harrison.

## SENATE BILLS REFERRED TO COMMITTEE

**S. 2161** **Mar. 2, 1982**

MR. GRASSLEY

To permit a married individual filing a joint return to deduct certain payments made to an individual retirement plan established for the benefit of a working spouse.

Mar. 2, 1982.—Statement of Senator Grassley introducing this bill (Congressional Record S1402).

Mar. 5, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2163★** **Mar. 3, 1982**

MR. MITCHELL

To amend the Internal Revenue Code of 1954 to provide that expenditures for wood-burning stoves shall be eligible for the residential energy credit for energy conservation expenditures.

Mar. 3, 1982.—Statement of Senator Mitchell introducing this bill (Congressional Record S1557).

Mar. 8, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

***(See action on H.R. 4242)***

**S. 2176★** **Mar. 8, 1982**

MR. ARMSTRONG AND MR. WEICKER

To amend the Internal Revenue Code of 1954 to require substantiation of the living expenses of Members of Congress which are allowed as a deduction.

Mar. 8, 1982.—Statement of Senator Armstrong introducing this bill (Congressional Record S1745).

Mar. 11, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

June 18, 1982.—Public hearing.

***(See action taken on H.J. Res. 409 and H.R. 5922, appropriations measures not before the Finance Committee)***

**S. 2182** **Mar. 9, 1982**

MR. ARMSTRONG

To amend the Internal Revenue Code of 1954 to make the individual rate reductions fully applicable to fiscal year taxpayers.

Mar. 9, 1982.—Statement of Senator Armstrong introducing this bill (Congressional Record S1805).

Mar. 11, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2192★** **Mar. 11, 1982**

MR. COHEN

To restore unemployment compensation for ex-members of the armed services.

Mar. 11, 1982.—Statement of Senator Cohen introducing this bill (Congressional Record S2007).

Mar. 15, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4961)***

**S. 2193** **Mar. 11, 1982**

MR. MITCHELL AND MESSRS. BOREN AND CHAFEE

To amend the Tariff Act of 1930 to provide greater access to antidumping and countervailing duty proceedings, and for other purposes.

Mar. 11, 1982.—Statement of Senator Mitchell introducing this bill (Congressional Record S2007).

Mar. 15, 1982.—Referred to Office of Management Budget, International Trade Commission, U.S. Trade Representative, and Department of the Treasury, State, Commerce, and Agriculture.

**S. 2194** **Mar. 11, 1982**

MR. RIEGLE AND MR. LEVIN

To impose quotas on the importation of automobiles from Japan during 1982, 1983, 1984, and 1985.

Mar. 11, 1982.—Statement of Senator Riegle introducing this bill (Congressional Record S2009).

Mar. 15, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury and State.

**S. 2197** **Mar. 11, 1982**

MR. MATSUNAGA AND MESSRS. DURENBERGER, MOYNIHAN, AND ROTH

To amend the Internal Revenue Code of 1954 to make certain sales of fuel for use in a taxicab exempt from tax, to make permanent provision for refund of taxes paid on the sale of fuel for use in a taxicab.

Mar. 11, 1982.—Statement of Senator Matsunaga introducing this bill (Congressional Record S2012).

Mar. 15, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

July 19, 1982.—Public hearing.

**S. 2198★** **Mar. 11, 1982**

MR. DOLE AND MESSRS. ANDREWS, CHAFEE, DOMENICI, GRASSLEY, AND STAFFORD

To amend the Internal Revenue Code of 1954 to improve taxpayer compliance, and for other purposes.

(Bill includes provisions improving information reporting, increasing penalties for noncompliance, adjusting the methods under which interest is computed and revising the withholding rules for pension distributions. Interest on bearer obligations and obligations of the United States, charge tips, transactions involving securities and commodities, and State and local income tax refunds would be subjected to new reporting requirements. The penalty provisions include a minimum penalty for extended failure to file returns; an increase in the penalty for failure to supply taxpayer identification numbers or to file information returns, and withholding in cases of continuing violations; a 10-percent penalty for any substantial underpayment of tax where the items giving rise to the underpayment were not disclosed on the return; and a penalty on corporate officers who commit fraud with respect to their corporation's tax. The interest proposals include provisions for adjusting interest rate payable by or to the Treasury, and compounding such interest, semiannually.)

Mar. 11, 1982.—Statement of Senator Dole introducing this bill (Congressional Record S2013).
Mar. 17, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4961)***

**S. 2199** **Mar. 11, 1982**

MR. HAYAKAWA AND MR. CRANSTON

To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.

Mar. 11, 1982.—Statement of Senator Hayakawa introducing this bill (Congressional Record S2021).
Mar. 15, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.

**S. 2200** **Mar. 15, 1982**

MR. HELMS

To amend the Internal Revenue Code of 1954 to provide that a 10-percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than a $2,000 deduction for each personal exemption.

Mar. 17, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2201** **Mar. 15, 1982**

MR. MOYNIHAN

To amend the safe-harbor leasing provision in the Economic Recovery Tax Act.

(Revises provisions which set forth special rules for the leasing of depreciable property to include fire or rescue vehicles as qualified leased property.)

Mar. 17, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2212** **Mar. 16, 1982**

MR. ARMSTRONG

To amend the Internal Revenue Code of 1954 to disallow a deduction for expenses paid or incurred in connection with the illegal sale of drugs.

Mar. 16, 1982.—Statement of Senator Armstrong introducing this bill (Congressional Record S2163).
Mar. 19, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2213★** **Mar. 16, 1982**

MR. DANFORTH

To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

Mar. 16, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S2164).
Mar. 19, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

***(See action on H.R. 4961)***

**S. 2214** **Mar. 16, 1982**

MR. SCHMITT AND MESSRS. GRASSLEY, MRS. HAWKINS, MESSRS. MATTINGLY, PACKWOOD, SYMMS, TSONGAS, AND WALLOP

To amend the Internal Revenue Code of 1954 to provide a partial exclusion for dividends and interest received and to eliminate the deduction for consumer interest paid or accrued.

Mar. 16, 1982.—Statement of Senator Schmitt introducing this bill (Congressional Record S2167).
Mar. 19, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
May 7, 1982.—Public hearing.

**S. 2217** **Mar. 16, 1982**

Mr. Hatfield and Mrs. Hawkins, Messrs. Mattingly, Nickles, Nunn, and Thurmond

To establish nationally uniform duties on taxes for purposes of financing operations, maintenance and development of deep-draft commercial channels and harbors, and to provide for an expedited procedure for the approval and permitting of approved navigation improvement projects and related landslide facilities in deep-draft ports, and for other purposes.

Mar. 16, 1982.—Statement of Senator Hatfield introducing this bill (Congressional Record S2173).
Mar. 19, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Transportation, and Commerce.

**S. 2223** **Mar. 17, 1982**

Mr. Bentsen and Messrs. Bradley and Chafee

To improve the ability of the United States to enforce multilateral international trade agreements, and for other purposes.

Mar. 17, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S2220).
Mar. 22, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury and State.

**S. 2224** **Mar. 17, 1982**

Mr. Specter

To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions to programs providing job training for certain individuals.

(Allows a credit of 20 percent against contributions to programs providing job training for handicapped and economically disadvantaged individuals.)

Mar. 17, 1982.—Statement of Senator Specter introducing this bill (Congressional Record S2269).
Mar. 22, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
July 15, 1982.—Public hearing.

**S. 2225★** **Mar. 17, 1982**

Mr. Baucus and Messrs. Bentsen, Boren, Bradley, Cochran, Cranston, Danforth, Goldwater, Grassley, Mrs. Hawkins, Messrs. Heinz, Kasten, Kennedy, Leahy, Levin, Lugar, Mathias, Matsunaga, Metzenbaum, Mitchell, Moynihan, Pell, Pryor, Roth, Simpson, Stafford, and Symms

To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

(Restores to the creative artists and scientists a charitable tax deduction equal to the fair market value of the gifts of their works of art or manuscripts to nonprofit organizations.)

Mar. 17, 1982.—Statement of Senator Baucus introducing this bill (Congressional Record S2307).
Mar. 22, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.R. 1524)*

**S. 2229** **Mar. 17, 1982**

Mr. Grassley

To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

Mar. 17, 1982.—Statement of Senator Grassley introducing this bill (Congressional Record S2316).
Mar. 22, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2232** **Mar. 18, 1982**

Mr. Helms

For the relief of John W. Pope.

Mar. 18, 1982.—Statement of Senator Helms introducing this bill (Congressional Record S2418).
Mar. 23, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2237★** **Mar. 18, 1982**

Mr. Dole (by request) and Messrs. Danforth and Percy

To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

**S. 2237★—Continued**

(Bill:
- (a) Extends duty-free entry to articles from certain Caribbean Basin nations;
- (b) authorizes a supplemental appropriation of $350 million in economic support funds for fiscal year 1982;
- (c) extends for 5 years, the International Trade Commission to qualifying property in the beneficiary nations;
- (d) provides that excise taxes on rum from other nations will be rebated to Puerto Rico and the Virgin Islands; and
- (e) provides special rules to foreign corporations investing in Caribbean Basin property.)

Mar. 18, 1982.—Statement of Senator Dole introducing this bill (Congressional Record S2421).
Mar. 18, 1982.—Referred to the Committee on Finance.
Mar. 26, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.
May 5, 1982.—Ordered referred jointly to the Committee on Finance and the Committee on Foreign Relations, provided that the Foreign Relations Committee is authorized to consider only title II of the bill and the Committee on Finance is authorized to consider titles I, II, III, and IV of the bill.
Aug. 2, 1982.—Public hearing.

***(See action on H.R. 7397)***

## PRINTED AMENDMENTS TO S. 2237

S. 2237 Amdt. No. 1370 — Apr. 20, 1982

MR. HEINZ AND MESSRS. BUMPERS, HELMS, AND HUMPHREY

Exempts footwear, handbags, luggage, flat goods, work gloves and leather wearing apparel from title I of the Caribbean Basin Economic Recovery Act.

S. 2237 Amdt. No. 1446 — May 6, 1982

MR. MATHIAS

Requires that $50 million of the supplemental foreign aid authorized by the Caribbean Basin Economic Recovery Act be made available for the use of private voluntary organizations and other development programs.

**S. 2238** — **Mar. 18, 1982**

MR. METZENBAUM AND MR. RIEGLE

To amend title XVIII of the Social Security Act to provide coverage for dental care, eyeglasses, and hearing aids under the part B supplementary medical insurance program.

Mar. 18, 1982.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S2426).
Mar. 22, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2242** — **Mar. 18, 1982**

MR. RIEGLE AND MESSRS. MELCHER AND METZENBAUM

To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare part B program and under the medicaid program.

Mar. 18, 1982.—Statement of Senator Riegle introducing this bill (Congressional Record S2430).
Mar. 22, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2246** — **Mar. 22, 1982**

MR. DURENBERGER

To amend the Internal Revenue Code of 1954 and the Fish and Wildlife Conservation Act of 1980 to establish the nongame fish and wildlife trust fund, to provide for voluntary contributions to such fund through a tax checkoff system, and for other purposes.

Mar. 22, 1982.—Statement of Senator Durenberger introducing this bill (Congressional Record S2522).
Mar. 25, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Interior.

**S. 2247★** — **Mar. 22, 1982**

MR. PACKWOOD AND MESSRS. BOSCHWITZ, HATFIELD, LUGAR, RANDOLPH, AND STENNIS

To amend the Tariff Schedules of the United States to permit the duty-free entry of certain footwear for use in the Special Olympics program.

Mar. 22, 1982.—Statement of Senator Packwood introducing this bill (Congressional Record S2525).
Mar. 24, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, and Commerce.
July 21 and 22, 1982.—Public hearings.

***(See action on H.R. 4566, and H.R. 6867)***

**S. 2251★** **Mar. 22, 1982**

MR. PRESSLER

To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

(Requires the President to recommend specified actions to Congress whenever the President determines that another major industrial country has failed to provide competitive opportunities for the commerce of the United States equivalent to the competitive opportunities provided by the United States for the commerce of that country.)

Mar. 22, 1982.—Statement of Senator Pressler introducing this bill (Congressional Record S2540).
Mar. 24, 1982.—Referred to Office of Management Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury and State.

***(See action on committee amendment to H.R. 4566)***

**S. 2256** **Mar. 23, 1982**

MR. WALLOP AN MESSRS. BRADLEY, D'AMATO, DANFORTH, AND GLENN

To amend the Internal Revenue code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

Mar. 23, 1982.—Statement of Senator Wallop introducing this bill (Congressional Record S2653).
Mar. 25, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2257** **Mar. 23, 1982**

MR. MOYNIHAN

To amend sec. 1235 of the Internal Revenue Code (relating to the sale or exchange of patents) to provide that such section applies to certificates of plant variety protection and to patents acquired from certain qualified institutions.

Mar. 23, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S2653).
Mar. 25, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2265** **Mar. 24, 1982**

MR. HOLLINGS AND MR. HATCH

To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government, of the Panama Canal Company, or any U.S. agency involved with security operations in the Canal Zone.

(Exempts the employees from retroactive assessment of income tax deductions made for rent and utilities paid to the Federal Government up until Oct. 1, 1979.)

Mar. 24, 1982.—Statement of Senator Hollings introducing this bill (Congressional Record S2757).
Mar. 29, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2267** **Mar. 24, 1982**

MR. HEINZ AND MESSRS. BENTSEN, BUMPERS, CHILES, COHEN, DURENBERGER, EXON, GLENN, GRASSLEY, MRS. HAWKINS, MESSRS. HEFLIN, KASTEN, LEVIN, MELCHER, MURKOWSKI, PRYOR, SARBANES, AND SPECTER

To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

Mar. 24, 1982.—Statement of Senator Heinz introducing this bill (Congressional Record S2767).
Mar. 29, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2270** **Mar. 24, 1982**

MR. LUGAR AND MESSRS. ANDREWS, BURDICK, COCHRAN, EAST, GARN, GRASSLEY, MRS. HAWKINS, MESSRS. JEPSEN, MATTINGLY, WALLOP, MURKOWSKI, SYMMS, AND ZORINSKY

To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

Mar. 26, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2277★** **Mar. 24, 1982**

MR. MITCHELL AND MESSRS. BURDICK, CANNON, SASSER, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to make certain changes to stimulate the housing industry.

(Bill:
(a) allows the first-time home buyers an income tax credit for a portion of the purchase price of a principal residence;
(b) repeals the provision allowing all-savers tax-exempt certificates, effective Mar. 31, 1982; and
(c) revises requirements for mortgage subsidy bonds.)

Mar. 24, 1982.—Statement of Senator Mitchell introducing this bill (Congressional Record S2773).
Mar. 31, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4717 and H.R. 4961)***

**S. 2281★** **Mar. 25, 1982**

MR. DANFORTH AND MESSRS. GLENN, HART, AND PELL

To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

Mar. 25, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S2851).
Mar. 31, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
May 7, 1982.—Public hearing

***(See action on H.R. 5573).***

**S. 2283** **Mar. 25, 1982**

MR. GLENN

To authorize negotiations directed toward liberalizing international trade and investment in high technology goods and services, and for other purposes.

Mar. 25, 1982.—Statement of Senator Glenn introducing this bill (Congressional Record S2853).
Mar. 31, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.

**S. 2293** **Mar. 29, 1982**

MR. HEFLIN

To amend the Internal Revenue Code of 1954 to exclude from gross income subsistence payments to certain law enforcement officers.

Mar. 29, 1982.—Statement of Senator Heflin introducing this bill (Congressional Record S2923).
Mar. 31, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2298★** **Mar. 30, 1982**

MR. CHAFEE AND MESSRS. BOSCHWITZ, BURDICK, D'AMATO, DANFORTH, GARN, GORTON, GRASSLEY, HATCH, MRS. HAWKINS, MESSRS. HAYAKAWA, HEINZ, HEFLIN, INOUYE, JEPSEN, KASTEN, MATSUNAGA, MATTINGLY, PERCY, QUAYLE, ROTH, RUDMAN, SCHMITT, SIMPSON, AND SPECTER

The Enterprise Zone Tax Act of 1982.

Mar. 30, 1982.—Statement of Senator Chafee introducing this bill (Congressional Record S2945).
Apr. 8, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
Apr. 21, 1982.—Public hearing.

***(See action on H.R. 7094)***

**S. 2302** **Mar. 30, 1982**

MR. HELMS

To amend the Internal Revenue Code of 1954 to allow a credit under sec. 38 with respect to certain depreciable property used by hospitals owned and operated by government units.

Mar. 30, 1982.—Statement of Senator Helms introducing this bill (Congressional Record S3037).
Apr. 5, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2312** **Mar. 30, 1982**

MR. BAUCUS AND MESSRS. GRASSLEY AND MOYNIHAN

To amend the Internal Revenue Code of 1954 to include a barter exchange as a third-party recordkeeper for purposes of the special procedures for third-party summons.

Mar. 30, 1982.—Statement of Senator Baucus introducing this bill (Congressional Record S3059).
Apr. 7, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2315★ Mar. 31, 1982**

Mr. Symms and Messrs. Abdnor, Bentsen, Burdick, Randolph, and Stafford

To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.

(Title II within the jurisdiction of the Finance Committee provides: (a) 5-year extension of the taxes which are transferred into the Highway Trust Fund; (b) extension of the Highway Trust Fund; and (c) redefines definition of "year" and "taxable period".)

Mar. 31, 1982.—Referred jointly to the Committee on Environment and Public Works to consider only title I and the Committee on Finance to consider only title II.

Mar. 31, 1982.—Statement of Senator Symms introducing this bill (Congressional Record S3111).

Apr. 8, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.

*(See action on H.R. 4331, H.R. 5470, and H.R. 6211)*

**S. 2321★ Mar. 31, 1982**

Mr. Mattingly and Messrs. Denton, Hollings, Specter, Tsongas, and Wallop

To amend the Internal Revenue Code of 1954 to require substantiation of the living expenses of Members of Congress which are allowed as a deduction.

Mar. 31, 1982.—Statement of Senator Mattingly introducing this bill (Congressional Record S3150).

Apr. 1, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

June 18, 1982.—Public hearing.

*(See action taken on H.J. Res. 409 and H.R. 5922, appropriations measures not before the Finance Committee)*

**S. 2330 Apr. 1, 1982**

Mr. Schmitt and Messrs. D'Amato, Grassley, Mrs. Hawkins, Messrs. Kasten, Mattingly and Stevens

To provide for the minting of the American Eagle gold coin pursuant to art. I, sec. 8 of the Constitution of the United States.

Apr. 1, 1982.—Statement of Senator Schmitt introducing this bill (Congressional Record S3254).

Apr. 7, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2335★ Apr. 1, 1982**

Mr. Weicker and Messrs. Burdick, Chiles, Cochran, Cohen, D'Amato, Dixon, Dodd, Durenberger, Exon, Hatch, Mrs. Hawkins, Messrs. Huddleston, Kasten, Kennedy, Johnston, Levin, Moynihan, Murkowski, Randolph, Schmitt, Specter, Stafford, Stennis, Stevens, Warner, and Zorinsky

To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

Apr. 1, 1982.—Statement of Senator Weicker introducing this bill (Congressional Record S3256).

Apr. 7, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.R. 4717 and H.R. 4961)*

**S. 2345 Apr. 1, 1982**

Mr. Bentsen and Messrs. Byrd of W. Va., Cranston, Dixon, Dodd, Jackson, Levin, Riegle, Sarbanes, Stafford, Stennis, Stevens, Wallop, and Tsongas

To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

Apr. 1, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S3264).

Apr. 9, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2347 Apr. 1, 1982**

Mr. Byrd of W. Va.

To amend the Trade Act of 1974 to insure fair trade opportunities, and for other purposes.

(Bill:

- (a) directs the U.S. Trade Representative (USTR) to report to the President certain trade barriers of countries designated as major trading countries;
- (b) adds the list of unfair trade practices that require Presidential action under the Trade Act of 1974 those foreign trade practices that deny to the U.S. products commercial opportunities substantially equivalent to those offered by the United States; and
- (c) authorizes the House Ways and Means Committee and the Senate Finance Committee to file a resolution with the USTR requesting Presidential action against certain foreign trade practices.)

Apr. 1, 1982.—Statement of Senator Byrd of W. Va. introducing this bill (Congressional Record S3229).

**S. 2347—Continued**

Apr. 8, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

**S. 2350★** **Apr. 1, 1982**

MR. DOLE AND MR. LONG

To revise subchapter S of the Internal Revenue Code of 1954 (relating to small business corporations).

(Bill:

(a) revises the tax treatment of small business corporations and their shareholders;

(b) revises eligibility requirements for electing small business corporations; and

(c) changes the methods of electing, revoking, and terminating small business corporation elections.)

Apr. 1, 1982.—Statement of Senator Dole introducing this bill (Congressional Record S3268).

Apr. 7, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

Sept. 10, 1982.—Public hearing.

*(See action on H.J. Res. 266, H.R. 4242, and H.R. 6055)*

**S. 2353** **Apr. 1, 1982**

MR. BENTSEN AND MESSRS. ABDNOR, BAUCUS, BOREN, BRADLEY, BURDICK, BYRD OF W. VA., CANNON, CHAFEE, COCHRAN, COHEN, CRANSTON, DENTON, DODD, DURENBERGER, EAST, GRASSLEY, MRS. HAWKINS, MESSRS. HEFLIN, HOLLINGS, HUDDLESTON, INOUYE, LONG, MATHIAS, MATSUNAGA, MATTINGLY, MITCHELL, MOYNIHAN, MURKOWSKI, NUNN, PERCY, PRESSLER, SASSER, SYMMS, TOWER, TSONGAS, WALLOP, WEICKER, AND ZORINSKY

The Life Insurance Taxation Act of 1982.

(Sets forth special rules for the taxation of the income of life insurance companies.)

Apr. 1, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S3281).

Apr. 8, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2356** **Apr. 1, 1982**

MR. HART AND MESSRS. CRANSTON, HEINZ, INOUYE, MATHIAS, MITCHELL, AND TSONGAS

To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

Apr. 1, 1982.—Statement of Senator Hart introducing this bill (Congressional Record S3285)

Apr. 13, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

**S. 2360** **Apr. 13, 1982**

MR. WARNER AND MESSRS. BYRD OF VA., MCCLURE, AND TOWER

To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided under Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

Apr. 13, 1982.—Statement of Senator Warner introducing this bill (Congressional Record S3399).

Apr. 16, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2368** **Apr. 14, 1982**

MR. PRESSLER AND MR. ANDREWS

To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

Apr. 14, 1982.—Statement of Senator Pressler introducing this bill (Congressional Record S3505).

Apr. 16, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

Aug. 6, 1982.—Memorandum from the International Trade Commission.

**S. 2369★** **Apr. 14, 1982**

MR. DOLE AND MESSRS. BENTSEN, BOREN, DANFORTH, DECONCINI, DURENBERGER, GRASSLEY, HATCH, HEFLIN, JOHNSTON, MRS. KASSEBAUM, MESSRS. LAXALT, LEAHY, LUGAR, MELCHER, MITCHELL, PRESSLER, ROTH, SIMPSON, SYMMS, TOWER, WALLOP, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

Apr. 14, 1982.—Statement of Senator Dole introducing this bill (Congressional Record S3506).

Apr. 19, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

Apr. 26, 1982.—Public hearing.

*(See action on H.R. 4961)*

**S. 2371** **Apr. 14, 1982**

MR. SASSER AND MESSRS. ANDREWS, HUDDLESTON, INOUYE, JOHNSTON, AND RIEGLE

To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions and payments to sheltered workshops.

Apr. 14, 1982.—Statement of Senator Sasser introducing this bill (Congressional Record S3514).

Apr. 19, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2376** **Apr. 15, 1982**

MR. GRASSLEY AND MESSRS. DURENBERGER, EAST, GORTON, MRS. HAWKINS, MESSRS. HELMS, PERCY, SPECTER, SYMMS, AND WALLOP

To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.

Apr. 15, 1982.—Statement of Senator Grassley introducing this bill (Congressional Record S3598).

Apr. 19, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2396** **Apr. 19, 1982**

MR. ROTH

To provide for temporary suspension of the duty on certain high alumina fiber.

Apr. 21, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.

July 21 and 22, 1982.—Public hearings.

**S. 2402** **Apr. 20, 1982**

MR. COCHRAN AND MR. STENNIS

To provide assistance for transportation improvement projects.

(Appropriates specified revenues to certain Government trust funds and establishes trust funds for navigation projects and for local rail service assistance.)

Apr. 20, 1982.—Statement of Senator Cochran introducing this bill (Congressional Record S3717).

Apr. 30, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.

**S. 2413★** **Apr. 21, 1982**

MR. LONG AND MESSRS. ANDREWS, BENTSEN, CANNON, CHAFEE, COCHRAN, GRASSLEY, MRS. HAWKINS, MESSRS. HUDDLESTON, MELCHER, MITCHELL, PROXMIRE, QUAYLE, AND STAFFORD

To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

Apr. 21, 1982.—Statement of Senator Long introducing this bill (Congressional Record S3815).

Apr. 23, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

June 18, 1982.—Public hearing.

***(See action on H.J. Res. 409 and H.R. 5922, appropriations measures not before the Finance Committee)***

**S. 2424** **Apr. 22, 1982**

Mr. Heinz and Messrs. Burdick, Durenberger, Melcher, Packwood, Pryor, and Stafford

To amend the Internal Revenue Code of 1954 to allow a credit against tax for expenses incurred in the care of elderly family members.

Apr. 22, 1982.—Statement of Senator Heinz introducing this bill (Congressional Record S3925).
Apr. 30, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
May 21, 1982.—Public hearing.

**S. 2425★** **Apr. 22, 1982**

Mr. Roth and Messrs. Baucus, Chiles, Melcher, Mitchell, Pell, Stafford, Thurmond, Tsongas and Zorinsky

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.

Apr. 30, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.
May 21, 1982.—Public hearing.

*(See action on H.R. 4717 and H.R. 4961)*

**S. 2437** **Apr. 27, 1982**

Mr. Wallop

To amend the Internal Revenue Code of 1954 and title IV of the Social Security Act to provide for the support of dependent children through a child support tax on absent parents, and to provide for a demonstration project program to test the effectiveness of such tax prior to full implementation.

Apr. 27, 1982.—Statement of Senator Wallop introducing this bill (Congressional Record S4051).
May 3, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2447** **Apr. 28, 1982**

Mr. Moynihan

To amend the Internal Revenue Code to reduce the "alternative rate" on capital gains for corporations.

Apr. 28, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S4204).
May 3, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2449** **Apr. 28, 1982**

Mr. Grassley

To amend the Internal Revenue Code of 1954 to include voucher or scrip payments to general recipients in qualified general assistance programs.

Apr. 28, 1982.—Statement of Senator Grassley introducing this bill (Congressional Record S4206).
May 3, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2455★** **Apr. 28, 1982**

Mr. Heinz and Messrs. Abdnor, Andrews, Baucus, Bentsen, Boren, Bradley, Chafee, Cochran, Cranston, Danforth, Dixon, Domenici, Durenberger, Ford, Gorton, Grassley, Mrs. Hawkins, Messrs. Hollings, Johnston, Long, Mathias, Matsunaga, Mitchell, Moynihan, Nunn, Randolph, Sasser, Schmitt, Specter, and Symms

To extend the targeted jobs tax credits.

Apr. 28, 1982.—Statement of Senator Heinz introducing this bill (Congressional Record S4226).
May 3, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.J. Res. 266 and H.R. 4242)*

**S. 2466** **Apr. 29, 1982**

Mr. Hatch and Messrs. Bumpers, Cranston, D'Amato, Durenberger, Garn, Heinz, Hollings, and Levin

To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

Apr. 29, 1982.—Statement of Senator Hatch introducing this bill (Congressional Record S4358).
May 4, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.
July 1, 1982.—Memorandum from the International Trade Commission.
Sept. 9, 1982.—Adverse report from the Department of State.
Sept. 20, 1982.—Adverse report from the Department of Agriculture.

**S. 2470** **May 3, 1982**

**Mr. Moynihan**

To suspend through July 1, 1983, the requirement that insured unemployment in a State must exceed 120 percent of the average of such unemployment in comparable periods in the 2 previous years in order to trigger "on" an extended benefit period.

May 3, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S4443).

May 6, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2471** **May 3, 1982**

**Mr. Moynihan**

To amend the Federal-State Extended Unemployment Compensation Act of 1970 to retain current provisions relating to the State trigger which are scheduled to change in September 1982.

May 3, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S4443).

May 4, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2472** **May 3, 1982**

**Mr. Moynihan**

To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

May 3, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S4443).

May 6, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2473** **May 3, 1982**

**Mr. Moynihan**

To amend the Internal Revenue Code to eliminate the holding period for capital gains and to change the rules for deducting capital losses.

May 3, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S4444).

May 10, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2474** **May 4, 1982**

**Mr. Bentsen and Mr. Tsongas**

To amend the Internal Revenue Code of 1954 to expand the credit for university research.

May 4, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S4482).

May 7, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2475** **May 4, 1982**

**Mr. Bentsen and Mr. Tsongas**

To amend the Internal Revenue Code of 1954 to expand the deduction for contributions of research equipment and service contracts to universities.

May 5, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S4482).

May 7, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2476** **May 4, 1982**

**Mr. Bentsen**

To amend the Internal Revenue Code of 1954 to allow a credit for skilled occupation training.

May 4, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S4482).

May 7, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2479** **May 4, 1982**

**Mr. Symms and Messrs. Bentsen, Boren, Grassley, Helms, Jepsen, Johnston, McClure, Mathias, Mattingly, Nunn, and Zorinsky**

To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

May 4, 1982.—Statement of Senator Symms introducing this bill (Congressional Record S4494).

May 13, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

May 27, 1982.—Public hearing.

**S. 2497★** May 5, 1982

**MR. HEINZ**

To promote the principles of free and fair trade, and for other purposes.

(Bill:
- (a) changes the standards for determining whether imports are injuring domestic industries to such an extent that import relief should be granted;
- (b) imposes an additional duty upon articles which are imported from a nonmarket economy country and are the subject of artificial pricing;
- (c) authorizes the President to take certain action to further principles of reciprocal market access; and
- (d) amends the Tariff Act of 1930 to provide protection against the dumping of materials contained in imported articles, and sets forth new provisions for preventing subsidies.)

May 5, 1982.—Statement of Senator Heinz introducing this bill (Congressional Record S4580).

May 13, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

*(See action on committee amendment to H.R. 4566)*

**S. 2498** May 5, 1982

**MR. MATSUNAGA AND MESSRS. BENTSEN, BOREN, DURENBERGER, AND MOYNIHAN**

To amend the Internal Revenue of 1954 to provide that certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for purposes of the tax on unrelated business taxable income.

May 5, 1982.—Statement of Senator Matsunaga introducing this bill (Congressional Record S4590).

May 12, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

July 19, 1982.—Public hearing.

**S. 2506** May 6, 1982

**MR. BENTSEN**

To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

May 6, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S4687).

May 11, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2508** May 6, 1982

**MR. MITCHELL**

To amend the Internal Revenue Code of 1954 to repeal the requirement that operating capacity must increase for purposes of the energy credit allowed for intercity buses, and for other purposes.

May 6, 1982.—Statement of Senator Mitchell introducing this bill (Congressional Record S4688).

May 11, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Energy, and Transportation.

**S. 2509** May 6, 1982

**MR. PERCY AND MR. DIXON**

To amend the Internal Revenue Code of 1954 to clarify the exception from foreign base company income for foreign corporations not availed of to reduce taxes.

May 6, 1982.—Statement of Senator Percy introducing this bill (Congressional Record S4689).

May 11, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2512** May 11, 1982

**MR. LEVIN AND MESSRS. BIDEN, BRADLEY, BUMPERS, BURDICK, CANNON, CRANSTON, DODD, FORD, HEFLIN, HUDDLESTON, INOUYE, KENNEDY, MATSUNAGA, MELCHER, MITCHELL, PELL, RANDOLPH, RIEGLE, SARBANES, SASSER, TSONGAS, WEICKER, AND ZORINSKY**

To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

May 11, 1982.—Statement of Senator Levin introducing this bill (Congressional Record S4848).

May 14, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2515** **May 11, 1982**

MR. PACKWOOD

To amend the Internal Revenue Code of 1954 to extend the exclusion from gross income of amounts paid or incurred with respect to educational assistance programs, and for other purposes.

May 11, 1982.—Statement of Senator Packwood introducing this bill (Congressional Record S4855).

May 17, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Education.

**S. 2519** **May 12, 1982**

MR. MITCHELL

For the relief of the Grace Baptist Church, Portland, Maine.

May 12, 1982.—Referred to the Committee on the Judiciary.

May 12, 1982.—Statement of Senator Mitchell introducing this bill (Congressional Record S4997).

June 14, 1982.—Rereferred to the Committee on Finance.

**S. 2530** **May 14, 1982**

MR. MOYNIHAN

To amend the Internal Revenue Code of 1954 to eliminate the holding period for capital gains, to change the rules for deducting capital losses, and for other purposes.

May 14, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S5304).

May 18, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2539★** **May 18, 1982**

MR. DANFORTH (BY REQUEST)

To extend for 2 years the act implementing the International Sugar Agreement, 1977.

May 18, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S5424).

May 25, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

July 2, 1982.—Favorable report from the Deputy U.S. Trade Representative.

July 19, 1982.—Memorandum from the International Trade Commission.

July 23, 1982.—Favorable report from the Department of State.

July 28, 1982.—Public hearing.

*(See action on H.J. Res. 599, a continuing resolution not before the Finance Committee and H.R. 4566)*

**S. 2540★** **May 18, 1982**

MR. DANFORTH (BY REQUEST)

To extend the application of the International Coffee Agreement Act of 1980 for 1 year.

May 18, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S5424).

May 25, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

July 8, 1982.—Favorable report from the U.S. Trade Representative.

July 19, 1982.—Memorandum from the International Trade Commission.

July 19, 1982.—Favorable report from the Department of State.

July 28, 1982.—Public hearing.

Aug. 27, 1982.—Report from the Department of Labor (no objection).

*(See action on H.J. Res. 599, a continuing resolution not before the Finance Committee and H.R. 4566)*

**S. 2541★** **May 18, 1982**

MR. CHAFEE AND MESSRS. ANDREWS, BYRD OF W. VA., COCHRAN, DANFORTH, DODD, HEFLIN, HEINZ, RANDOLPH, SARBANES, SPECTER, STENNIS, THURMOND, TSONGAS, AND ZORINSKY

To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

May 18, 1982.—Statement of Senator Chafee introducing this bill (Congressional Record S5424).

May 24, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.R. 4717 and H.R. 4961)*

**S. 2542** **May 18, 1982**

Mr. Byrd of W. Va. and Messrs. Bradley, Cannon, Cranston, Dixon, Eagleton, Ford, Glenn, Hart, Heflin, Huddleston, Inouye, Jackson, Kennedy, Levin, Matsunaga, Melcher, Metzenbaum, Moynihan, Pell, Randolph, Riegle, Sarbanes, and Sasser

To establish a Federal emergency unemployment compensation program.

May 18, 1982.—Statement of Senator Byrd introducing this bill (Congressional Record S5376).
June 4, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

**S. 2544** **May 19, 1982**

Mr. Cohen and Mr. Symms

To provide access to trade remedies to small businesses, and for other purposes.

(Bill:
- (a) provides for the esablishment of a Small Business Trade Assistance Office to assist small businesses participating in proceedings relating to the administration of the U.S. trade laws;
- (b) amends the Tariff Act of 1930 to establish factors to be considered to determine material injury in cases where small businesses are seeking import relief;
- (c) amends the Trade Act of 1974 to establish factors to be considered in determining whether import relief should be provided for a small business; and
- (d) establishes emergency procedures for seeking import relief with respect to certain perishable products.)

May 19, 1982.—Statement of Senator Cohen introducing this bill (Congressional Record S5566).
May 24, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.
Aug. 6, 1982.—Memorandum from the International Trade Commission.
Dec. 13, 1982.—Adverse report from the Department of the Treasury.

**S. 2545** **May 19, 1982**

Mr. Boschwitz

To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954, to permit the making of certain loans and leases by an employee benefit plan to a substantial employer maintaining the plan, and for other purposes.

May 19, 1982.—Statement of Senator Boschwitz introducing this bill (Congressional Record S5459).
May 24, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2547** **May 19, 1982**

Mr. Metzenbaum

To amend the Internal Revenue Code of 1954 to require recognition of gains by distributing corporation, and for other purposes.

May 19, 1982.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S5569).
May 24, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
July 15, 1982.—Public hearing.

**S. 2549** **May 19, 1982**

Mr. Packwood and Messrs. Durenberger, Matsunaga, and Mitchell

To amend the Internal Revenue Code of 1954 to make cogeneration equipment eligible for credit under sec. 38 of such Code until Dec. 31, 1985.

May 19, 1982.—Statement of Senator Packwood introducing this bill (Congressional Record S5571).

**S. 2550** **May 19, 1982**

Mr. Heinz and Messrs. Dixon, Garn, and Specter

To provide a program of Federal supplemental unemployment compensation.

May 19, 1982.—Statement of Senator Heinz introducing this bill (Congressional Record S5572).
May 24, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.
Aug. 2, 1982.—Star print referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2555★** **May 20, 1982**

Mr. Dole

To authorize the appropriations for the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1983, and for other purposes.

May 20, 1982.—Placed on the calendar.

**S. 2555★—Continued**

### BILL REPORTED

May 20, 1982.—Reported favorably to the Senate (**S. Rept. 97-410**) as an original bill authorizing the following appropriations for fiscal year 1983: $19,737,000 for the U.S. International Trade Commission, $530,524,000 for the U.S. Customs Service, and $11,100,000 for the Office of the U.S. Trade Representative. Also provides for an additional Deputy U.S. Trade Representative.

***(See action on H.R. 6094)***

**S. 2557** **May 20, 1982**

MR. QUAYLE

To amend the Internal Revenue Code of 1954 to simplify the tax system by providing flat rate schedules for individuals and corporations, and for other purposes.

May 20, 1982.—Statement of Senator Quayle introducing this bill (Congressional Record S5715).
May 24, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2558** **May 20, 1982**

MR. DECONCINI

To increase the duty on imported copper by an amount which offsets the cost incurred by copper producers in the United States in meeting domestic environmental requirements.

May 20, 1982.—Statement of Senator DeConcini introducing this bill (Congressional Record S5718).
May 24, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.
Aug. 27, 1982.—Report from the International Trade Commission (analysis).

**S. 2560★** **May 21, 1982**

MR. MITCHELL AND MESSRS. COHEN AND ROTH

To amend the Tariff Schedules of the United States to insure that potatoes imported as seed are not diverted for human consumption.

May 21, 1982.—Statement of Senator Mitchell introducing this bill (Congressional Record S5897).
July 21 and 22, 1982.—Public hearings.
Sept. 27, 1982.—Report from the International Trade Commission (analysis).

***(See action on H.R. 4566)***

**S. 2564★** **May 24, 1982**

MR. DENTON

To amend sec. 51 of the Internal Revenue Code of 1954 to include low income unemployed older Americans as members of targeted groups and extend for an additional year the credit for employment of certain new employees.

May 24, 1982.—Statement of Senator Denton introducing this bill (Congressional Record S5953).
May 26, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 2565** **May 25, 1982**

MR. NUNN AND MESSRS. BENTSEN, BOREN, CHILES, COHEN, DECONCINI, DOLE, DOMENICI, GRASSLEY, HOLLINGS, LONG, PRYOR, RUDMAN, STENNIS, AND ZORINSKY

To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

May 25, 1982.—Statement of Senator Nunn introducing this bill (Congressional Record S5974).
June 4, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2566★** **May 25, 1982**

MR. HEINZ AND MR. HELMS

To reduce the duty on certain texturing machines.

May 28, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, and Commerce.
July 21 and 22, 1982.—Public hearings.
Oct. 8, 1982.—Report from the International Trade Commission (analysis).

***(See action on H.R. 4566)***

**S. 2570★** **May 25, 1982**

MR. SASSER AND MESSRS. HUDDLESTON, PRYOR, AND RIEGLE

**To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax-exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans' affairs, the Armed Forces, or national defense, and for other purposes.**

May 25, 1982.—Statement of Senator Sasser introducing this bill (Congressional Record S6003).

May 28, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Defense.

*(See action on UP amdt. 1111 to H.R. 4961)*

**S. 2584** **May 26, 1982**

MR. RIEGLE AND MESSRS. DIXON, LEVIN AND MOYNIHAN

**To amend the Social Security Act to adjust the formula for determining the Federal percentage with respect to benefits paid by a State plan approved under part A of title IV, to adjust the formula for determining the Federal percentage with respect to benefits paid by a State plan approved under title XIX, and for other purposes.**

May 26, 1982.—Statement of Senator Riegle introducing this bill (Congressional Record S6136).

June 4, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2589** **May 27, 1982**

MR. MOYNIHAN

**To amend the Internal Revenue Code to allow certain profit-sharing plan contributions to be made on behalf of individuals who are permanently and totally disabled.**

May 27, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S6375).

June 4, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2592★** **May 27, 1982**

MR. DIXON AND MESSRS. DANFORTH, EAGLETON, AND JOHNSTON

**To amend the Internal Revenue Code of 1954 to clarify the tax status of members of religious orders who have taken vows of poverty and obedience and are not performing services for the supervising church, an agency of the supervising church, or an associated institution of the supervising church.**

May 27, 1982.—Statement of Senator Dixon introducing this bill (Congressional Record S6376).

June 4, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.R. 4961)*

**S. 2593** **May 27, 1982**

MR. BYRD OF W. VA.

**To amend the Trade Act 1974 to ensure fair trade opportunities, and for other purposes.**

(Bill:

(a) directs the U.S. Trade Representative to report to the President certain trade barriers of countries designated as major trading countries;

(b) provides for expedited consideration of a joint resolution which deals with such trade barriers; and

(c) adds to the list of unfair trade practices that require Presidential action under the Trade Act of 1974 those foreign trade practices that deny to the United States commercial opportunities substantially equivalent to those offered by the United States.)

June 4, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

**S. 2595** **May 27, 1982**

MR. DOLE (BY REQUEST)

**To amend the Trade Act of 1974 to eliminate trade readjustment allowances for workers not enrolled in approved training on July 1, 1982, and for other purposes.**

May 27, 1982.—Statement of Senator Dole introducing this bill (Congressional Record S6378).

**S. 2596** **May 27, 1982**

**MR. DOLE (BY REQUEST)**

To amend title 5, United States Code, to limit eligibility for unemployment compensation for ex-service members, and for other purposes.

May 27, 1982.—Statement of Senator Dole introducing this bill (Congressional Record S6378).

June 4, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

**S. 2597** **May 27, 1982**

**MR. DOLE (BY REQUEST)**

To amend the Internal Revenue Code of 1954 to limit the amount of unemployment compensation payable for 1 week of unemployment, and for other purposes.

May 27, 1982.—Statement of Senator Dole introducing this bill (Congressional Record S6378).

June 4, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

**S. 2603** **May 27, 1982**

**MR. BYRD OF W. VA. AND MESSRS. CRANSTON, DECONCINI, HOLLINGS, HUDDLESTON, AND RIEGLE**

To amend the Trade Act of 1974 to ensure fair trade opportunities, and for other purposes.

(Bill:

(a) directs the U.S. Trade Representative to report to the President certain trade barriers of countries designated as major trading countries;

(b) provides for expedited consideration of a joint resolution which deals with such trade barriers; and

(c) adds to the list of unfair trade practices that require Presidential action under the Trade Act of 1974 those foreign trade practices that deny to the United States commercial opportunities substantially equivalent to those offered by the United States.)

May 27, 1982.—Statement of Senator Byrd introducing this bill (Congressional Record S6434).

June 4, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

**S. 2610** **June 8, 1982**

**MR. CHAFEE AND MESSRS. BAUCUS, BENTSEN, BOSCHWITZ, COCHRAN, D'AMATO, DIXON, DURENBERGER, EAST, GARN, GORTON, HATCH, HEINZ, HUDDLESTON, KASTEN, LEAHY, MELCHER, MITCHELL, MOYNIHAN, NUNN, RUDMAN, SASSER, STAFFORD, STEVENS, SYMMS, THURMOND, TOWER, WALLOP, WEICKER, AND ZORINSKY**

To delay Treasury regulations on the debt-equity issue.

June 8, 1982.—Statement of Senator Chafee introducing this bill (Congressional Record S6447).

June 14, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2614** **June 9, 1982**

**MR. LEVIN AND MR. RIEGLE**

To amend the Federal-State Unemployment Compensation Act of 1979 to reduce the amount of time which must elapse between extended benefit periods.

June 9, 1982.—Statement of Senator Levin introducing this bill (Congressional Record S6594).

June 14, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2622★** **June 10, 1982**

**MR. DANFORTH AND MESSRS. MITCHELL, MOYNIHAN, AND SYMMS**

Relating to the tax treatment of long-term contracts with respect to taxable years beginning after Dec. 31, 1982.

(Provides for the percentage of completion, completed contract, or any other accounting method which clearly reflects income from the performance of contracts which normally require more than 12 months to complete.)

June 10, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S6684).

June 14, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4961)***

**S. 2626** **June 14, 1982**

MR. LAXALT AND MR. CANNON

For the relief of Neil J. Redfield.

June 14, 1982.—Statement of Senator Laxalt introducing this bill (Congressional Record S6739).
June 17, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2637** **June 16, 1982**

MR. METZENBAUM

To provide a program of Federal supplemental unemployment compensation.

June 16, 1982.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S6886).
June 23, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2638** **June 17, 1982**

MR. STENNIS

To amend the Social Security Act to provide that payments shall be made from the general fund in the Treasury to the social security trust funds to reimburse such trust funds for the difference between the amount of interest earned by such trust funds and the amount of interest which could have been earned if amounts in such trust funds had been invested in securities which provided maximum return consistent with safety.

June 17, 1982.—Statement of Senator Stennis introducing this bill (Congressional Record S6905).
June 24, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2639** **June 17, 1982**

MR. BOSCHWITZ

To amend the Internal Revenue Code of 1954 to prevent the imposition of an additional estate tax if special use valuation property is used for the qualified use by the members of the family of certain qualified heirs.

June 17, 1982.—Statement of Senator Boschwitz introducing this bill (Congressional Record S7025).
June 21, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2640** **June 17, 1982**

MR. BOSCHWITZ

For the relief of the Excelsior Methodist Church, Excelsior, Minn.

June 17, 1982.—Statement of Senator Boschwitz introducing this bill (Congressional Record S7026).
June 21, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2641** **June 17, 1982**

MR. COHEN

To deny tax-exempt status to the National Broiler Council.

June 17, 1982.—Statement of Senator Cohen introducing this bill (Congressional Record S6908).
June 21, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2642** **June 17, 1982**

MR. WALLOP AND MESSRS. HEFLIN AND SYMMS

To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

June 17, 1982.—Statement of Senator Wallop introducing this bill (Congressional Record S7026).
June 24, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
Dec. 7, 1982.—Public hearing.

**S. 2643★** **June 17, 1982**

MR. DECONCINI

To amend the Internal Revenue Code of 1954 to eliminate the marriage penalty.

June 17, 1982.—Statement of Senator DeConcini introducing this bill (Congressional Record S7028).
June 24, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 2646★** **June 17, 1982**

MR. ROTH AND MESSRS. BENTSEN AND MELCHER

To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

June 24, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4717 and H.R. 4961)***

**S. 2647★** **June 17, 1982**

MR. MATSUNAGA AND MESSRS. INOUYE AND MOYNIHAN

To amend the Internal Revenue Code of 1954 to allow a business expense deduction for certain conventions on cruise ships and to reinstate the convention reporting requirements.

June 17, 1982.—Statement of Senator Matsunaga introducing this bill (Congressional Record S7031).
June 24, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
Dec. 10, 1982.—Public hearing.

***(See action on H.R. 3191 and UP amdt. 1466 to H.R. 6211)***

**S. 2653** **June 18, 1982**

MR. LONG AND MESSRS. KASTEN AND PROXMIRE

To amend the Internal Revenue Code to allow an equal investment interest deduction limitation for taxpayers controlling a corporation through an employee ownership plan as exists under current law for other taxpayers controlling an enterprise.

June 18, 1982.—Statement of Senator Long introducing this bill (Congressional Record S7158).
June 24, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2659★** **June 22, 1982**

MR. SASSER AND MESSRS. BURDICK, EXON, AND HOLLINGS

To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process, including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

June 22, 1982.—Statement of Senator Sasser introducing this bill (Congressional Record S7288).
June 25, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human services.

***(See action on H.R. 7093)***

**S. 2668** **June 23, 1982**

MR. MOYNIHAN

To amend the Social Security Act with respect to the issuance of social security cards.

June 23, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S7396).
June 28, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2670** **June 23, 1982**

MR. MOYNIHAN

To prohibit all U.S. economic and military assistance and exports—except food and medicine—to, and all imports from, any country whose government has failed to take adequate measures to prevent opium and its illicit derivatives from being produced or refined for export to the United States.

June 23, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S7396).
June 28, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Agriculture, and Commerce.

**S. 2673★** **June 23, 1982**

MR. DOLE AND MESSRS. D'AMATO AND ROTH

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

June 23, 1982.—Statement of Senator Dole introducing this bill (Congressional Record S7405).
June 30, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
July 16, 1982.—Public hearing.

***(See earlier action on H.R. 1635)***

**S. 2674★** **June 24, 1982**

MR. LEVIN AND MESSRS. BOREN, BURDICK, CANNON, COHEN, DURENBERGER, KASTEN, QUAYLE, RIEGLE, AND SPECTER

To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.

June 24, 1982.—Statement of Senator Levin introducing this bill (Congressional Record S7448).

July 12, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

*(See action on H.R. 7093)*

**S. 2685★** **June 29, 1982**

MR. DOLE AND MESSRS. BRADLEY, CHAFEE, DANFORTH, DURENBERGER, EAST, GRASSLEY, MATHIAS, PERCY, AND ROTH

To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

June 29, 1982.—Statement of Senator Dole introducing this bill (Congressional Record S7585).

July 6, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, and Commerce.

July 21 and 22, 1982.—Public hearings.

Oct. 26, 1982.—Report from the International Trade Commission (analysis).

*(See action on H.R. 4566)*

**S. 2686★** **June 29, 1982**

MR. DANFORTH

Alternative Minimum Tax Act.

(Revises the rules for the computation of the alternative minimum tax.)

June 29, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S7586).

July 6, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.R. 4961)*

**S. 2687** **June 29, 1982**

MR. DANFORTH

To change the tax treatment of partial liquidations and of certain distributions of appreciated property.

(Revises the tax treatment of:
- (a) partial liquidations;
- (b) distributions of appreciated property by corporations in redemption of stock; and
- (c) liquidations of acquired subsidiaries.)

June 29, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S7589).

July 6, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

July 15, 1982.—Public hearing.

**S. 2688** **June 29, 1982**

MR. DANFORTH

To amend the Internal Revenue Code of 1954 to treat a corporation issuing stock in satisfaction of a debt in certain circumstances as having income from the discharge of indebtedness.

June 29, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S7591).

July 1, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2689** **June 29, 1982**

MR. DANFORTH

To amend the Internal Revenue Code of 1954 to treat the acquisition by certain corporations of their own stock or that of an affiliate as a distribution of property to the corporation's remaining shareholders.

June 29, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S7592).

July 1, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

July 15, 1982.—Public hearing.

**S. 2690★** **June 29, 1982**

MR. DANFORTH

Relating to the tax treatment of long-term contracts with respect to taxable years beginning after Dec. 31, 1982.

**S. 2690★—Continued**

(Provides for the percentage of completion, completed contract, or any other accounting method which clearly reflects income from the performance of contracts which normally require more than 12 months to complete; and directs the Secretary of the Treasury to prescribe regulations for the determination of the earnings and profits of a corporation which uses the completed contract method of accounting.)

June 29, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S7592).

July 6, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.R. 4961)*

**S. 2692★** **June 29, 1982**

**MR. DANFORTH**

To suspend until Jan. 1, 1987, the column 1 rate of duty on certain small toy and novelty items.

June 29, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S7592).

July 6, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.

July 21 and 22, 1982.—Public hearings.

*(See action on H.R. 4566 and H.R. 6867)*

**S. 2698** **June 30, 1982**

**MR. BOREN**

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of industrial development bonds.

(Revises requirements for the tax exclusion of interest on small issues of industrial development bonds.)

June 30, 1982.—Statement of Senator Boren introducing this bill (Congressional Record S7732).

July 6, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2699** **June 30, 1982**

**MR. BENTSEN**

To suspend the duty on 1,6-hexanediol until July 1, 1985.

June 30, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S7733).

July 6, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.

July 21 and 22, 1982.—Public hearings.

Sept. 24, 1982.—Report from the International Trade Commission (analysis).

**S. 2700** **June 30, 1982**

**MR. CANNON AND MESSRS. ANDREWS, BURDICK, CHAFEE, DECONCINI, HEFLIN, HOLLINGS, MELCHER, MOYNIHAN, AND PRESSLER**

To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

June 30, 1982.—Statement of Senator Cannon introducing this bill (Congressional Record S7733).

July 6, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2703** **June 30, 1982**

**MR. MATHIAS**

To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

June 30, 1982.—Statement of Senator Mathias introducing this bill (Congressional Record S7735).

July 6, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Education.

**S. 2705★** **June 30, 1982**

**MR. LONG**

To suspend the duties on mixtures of mashed or macerated hot red peppers and salt until the close of June 30, 1985.

June 30, 1982.—Statement of Senator Long introducing this bill (Congressional Record S7739).

July 6, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

July 21 and 22, 1982.—Public hearings.

Aug. 19, 1982.—Report from the International Trade Commission (analysis).

Sept. 20, 1982.—Report from the Department of Agriculture (no objection).

*(See action on H.R. 4566)*

**S. 2707** **June 30, 1982**

MR. PERCY AND MR. RIEGLE

To amend sec. 474 of the Internal Revenue Code of 1954 to provide that small businesses with average annual gross receipts not in excess of $10,000,000 may elect to use one inventory pool.

June 30, 1982.—Statement of Senator Percy introducing this bill (Congressional Record S7739).

July 6, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2708** **July 1, 1982**

MR. BOREN

To avoid the double taxation of foreign source export income, and for other purposes.

(Provides for the tax treatment of export sales corporations.)

July 1, 1982.—Statement of Senator Boren introducing this bill (Congressional Record S7895).

July 8, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2718★** **July 1, 1982**

MR. DURENBERGER

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of industrial revenue bonds.

(Revises requirements for the tax exclusion of interest on industrial development bonds.)

July 7, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.R. 4717 and H.R. 4961)***

**S. 2724** **July 1, 1982**

MR. DANFORTH AND MESSRS. GOLDWATER AND HART

To encourage States to provide unemployment benefits to certain partially employed workers.

(Directs the Secretary of Labor to develop model legislation regarding, and provide technical assistance to States to develop, enact, and implement, short-time unemployment compensation programs for individuals with reduced workweeks based on qualified employer plans.)

July 1, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S7915).

July 6, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2725★** **July 13, 1982**

MR. COHEN AND MESSRS. BOREN, CANNON, LEVIN, AND RIEGLE

To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent that adequate time and personnel are available.

July 13, 1982.—Statement of Senator Cohen introducing this bill (Congressional Record S8139).

July 19, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on H.R. 7093)***

**S. 2727** **July 13, 1982**

MR. HATCH

To amend the Social Security Act and the Internal Revenue Code to provide more consistent social security coverage for U.S. citizens employed by foreign subsidiaries of American businesses: Elimination of requirement that American employer be a corporation.

July 13, 1982.—Statement of Senator Hatch introducing this bill (Congressional Record S8148).

July 19, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2730** **July 14, 1982**

MR. HEINZ AND MESSRS. BURDICK, CANNON, CHILES, DURENBERGER, MRS. HAWKINS, AND MESSRS. MELCHER, PERCY, AND SPECTER

To place a moratorium on continuing disabiltiy investigation terminations under titles II and XVI of the Social Security Act.

July 14, 1982.—Statement of Senator Heinz introducing this bill (Congressional Record S8246).

July 19, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on H.R. 7093)***

**S. 2731★** **July 14, 1982**

Mr. Heinz and Messrs. Cannon, D'Amato, and Durenberger

To amend title II of the Social Security Act to provide for continued payment of disability benefits during appeal, to provide adjustment benefits and vocational training for individuals terminated from the disability program, to strengthen the reconsideration process, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

July 14, 1982.—Statement of Senator Heinz introducing this bill (Congressional Record S8246).

July 20, 1982.—Referred to Office of Managment and Budget and Departments of the Treasury and Health and Human Services.

*(See action on H.R. 7093)*

**S. 2733★** **July 15, 1982**

Mr. Dixon and Mr. Nunn

To amend the Internal Revenue Code of 1954 to provide for special application of the at risk rules in certain leasing situations.

July 15, 1982.—Statement of Senator Dixon introducing this bill (Congressional Record S8404).

July 19, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.R. 4242, H.R. 4717, H.R. 4961, H.R. 5159, and H.R. 6056)*

**S. 2738** **July 15, 1982**

Mr. Glenn and Messrs. Bentsen, Cannon, Goldwater, Hollings, Pell, and Weicker

To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

July 15, 1982.—Statement of Senator Glenn introducing this bill (Congressional Record S8423).

July 20, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2739★** **July 15, 1982**

Mr. Metzenbaum and Messrs. Bradley, Burdick, Chafee, Matsunaga, Moynihan, Pell, Riegle, and Sarbanes

To amend title II of the Social Security Act to provide that termination of disability benefits shall require that a finding be made that there has been medical improvement or that the prior decision was clearly erroneous, to provide for continuation of disability benefits through the appeals process, and for other purposes.

July 15, 1982.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S8424).

July 20, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

*(See action on H.R. 7093)*

**S. 2740★** **July 15, 1982**

Mr. Boren

To amend the Tax Reform Act of 1969 with respect to the application of the excess business holding provisions to private foundations.

(Exempts certain private foundations from the divestiture requirements imposed on private foundations having excess business holdings.)

July 15, 1982.—Statement of Senator Boren introducing this bill (Congressional Record S8435).

July 19, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on committee amendment to H.R. 4577 and UP amdt. 1121 to H.R. 4961)*

**S. 2741★** **July 15, 1982**

Mr. Hayakawa and Mr. Cranston

To amend the Tax Reform Act of 1969 with respect to the application of the excess business holding provisions to private companies.

(Exempts for a specified period of time certain private foundations from the divestiture requirements imposed on private foundations having excess business holdings.)

July 15, 1982.—Statement of Senator Hayakawa introducing this bill (Congressional Record S8436).

July 19, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2741★—Continued**

Sept. 23, 1982.—Public hearing.

***(See action on committee amendment to H.R. 4577 and UP amdt. 1154 to H.R. 4961)***

**S. 2746★** **July 16, 1982**

MR. SASSER

To reduce revenue losses resulting from the Economic Recovery Tax Act of 1981, and for other purposes.

(Bill:
- (a) revises the individual tax rate tables;
- (b) delays the indexation of tax rates;
- (c) Repeals provisions which allow sale and leaseback arrangements; and increases the additional first-year depreciation allowance for small businesses;
- (d) repeals certain reductions in the windfall profit tax and revises rules for the tax credit for production of gas from nonconventional sources; and
- (e) repeals the option to expense intangible drilling and development costs and the percentage depletion of oil and gas wells.)

July 21, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 265, H.R. 4242, H.R. 4331, H.R. 4717, H.R. 4961, H.R. 5159, and conference amendment to H.R. 6056)***

**S. 2762** **July 21, 1982**

MR. BENTSEN

To amend sec. 46(d) of the Internal Revenue Code to clarify treatment of expenditures prior to commencement of physical work.

(Allows expenditures made prior to the commencement of physical work to be taken into account for purposes of the investment tax credit.)

July 21, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S8835).
Aug. 2, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2766** **July 21, 1982**

MR. MATSUNAGA AND MESSRS. GRASSLEY AND WALLOP

To amend the Internal Revenue Code of 1954 to provide for an energy tax credit for property used in producing methane-containing gas for fuel or electricity produced by anaerobic digestion from nonfossil waste materials.

July 21, 1982.—Statement of Senator Matsunaga introducing this bill (Congressional Record S8839).
Aug. 2, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 2770** **July 26, 1982**

MR. HEINZ AND MR. MOYNIHAN

To provide import relief for the specialty steel industry.

July 26, 1982.—Statement of Senator Heinz introducing this bill (Congressional Record S9098).
Aug. 2, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.
Sept. 29, 1982.—Public hearing.

**S. 2771** **July 26, 1982**

MR. HEINZ AND MR. MOYNIHAN

To provide import relief for the specialty steel industry.

July 26, 1982.—Statement of Senator Heinz introducing this bill (Congressional Record S9098).
Aug. 2, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.
Sept. 29, 1982.—Public hearing.

**S. 2773** **July 26, 1982**

MR. HAYAKAWA

To amend the Export Administration Act of 1979.

(Authorizes the President to enter into a bilateral international oil supply agreement pursuant to which the United States would export to any country crude oil in exchange for an equal amount of crude oil from supplies owned or controlled by such country.)

July 26, 1982.—Statement of Senator Hayakawa introducing this bill (Congressional Record S9122).
Aug. 2, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.

**S. 2776★** **July 26, 1982**

Mr. Riegle and Messrs. Burdick, Cannon, Inouye, Kennedy, Metzenbaum, and Pell

To provide that disability benefits under title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, and to provide that benefits continue to be paid through a determination by an administrative law judge.

July 26, 1982.—Statement of Senator Riegle introducing this bill (Congressional Record S9123).
Aug. 2, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on H.R. 7093)***

**S. 2802** **Aug. 3, 1982**

Mr. Dixon

To amend the Federal-State Extended Unemployment Compensation Act of 1970 to restore a former provision relating to the insured unemployment rate.

(Revises the method of calculation of the insured unemployment rate to include claims for regular, extended, supplemental, and sharable regular compensation.)

Aug. 3, 1982.—Statement of Senator Dixon introducing this bill (Congressional Record S9689).
Aug. 4, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2815** **Aug. 5, 1982**

Mr. Bentsen and Messrs. Grassley and Wallop

To amend the Social Security Act to provide an improved system for determining and monitoring the need for a representative payee with respect to benefits paid under titles II and XVI of such act.

Aug. 5, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S9956).
Aug. 10, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2817★** **Aug. 5, 1982**

Mr. Bradley and Messrs. Baucus, Dodd, Pell, and Proxmire

To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

Aug. 5, 1982.—Statement of Senator Bradley introducing this bill (Congressional Record S9958).
Aug. 10, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266 and H.R. 4242)***

**S. 2823** **Aug. 10, 1982**

Mr. Stafford

To amend title IV of the Social Security Act with respect to the treatment of earned income for purposes of the aid to families with dependent children program, and for other purposes.

Aug. 10, 1982.—Statement of Senator Stafford introducing this bill (Congressional Record S10125).
Aug. 16, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2843** **Aug. 16, 1982**

Mr. Dixon and Mr. Stevens

To amend the Internal Revenue Code of 1954 to limit the application of the stock voting rights passthrough to certain employee stock ownership plans, and for other purposes.

Aug. 16, 1982.—Statement of Senator Dixon introducing this bill (Congressional Record S10592).
Aug. 18, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2853★** **Aug. 18, 1982**

Mr. Percy and Mr. Baker

To provide for the temporary duty-free treatment of imported hatters' fur, and for other purposes.

Aug. 18, 1928.—Statement of Senator Percy introducing this bill (Congressional Record S10807).
Aug. 30, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.
Oct. 5, 1982.—Report from the International Trade Commission (analysis).

***(See action on H.R. 4566 and H.R. 6867)***

**S. 2854** **Aug. 18, 1982**

MR. PERCY

For the relief of the Centralia Carillon Committee.

Aug. 18, 1982.—Statement of Senator Percy introducing this bill (Congressional Record S10807).
Aug. 30, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

**S. 2857** **Aug. 19, 1982**

MR. BYRD OF W. VA. AND MESSRS. BRADLEY, FORD, HEINZ, HUDDLESTON, RANDOLPH, AND SPECTER

To establish a Customs Revenue Sharing Trust Fund for public works projects for the development and maintenance of the Nation's ports.

Aug. 19, 1982.—Statement of Senator Byrd introducing this bill (Congressional Record S10832).
Aug. 30, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.

**S. 2858★** **Aug. 19, 1982**

MR. DANFORTH AND MESSRS. CHAFEE AND MOYNIHAN

To amend the Tariff Schedules of the United States with respect to the dutiable status of watches and watch movements from insular possessions of the United States.

Aug. 19, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S10968).
Aug. 30, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

***(See action on H.R. 4566 and H.R. 6867)***

**S. 2859** **Aug. 19, 1982**

MR. DANFORTH AND MESSRS. CHAFEE, EAST, AND HELMS

To amend the Tariff Schedules of the United States to correct an anomaly in the rate of duty applicable to textile, fabrics, articles, and materials coated, filled, or laminated with rubber or plastics.

Aug. 19, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S10969).
Aug. 30, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, Commerce, and Agriculture.

**S. 2860★** **Aug. 19, 1982**

MR. DANFORTH AND MR. CHAFEE

To eliminate the retroactive application of certain provisions of Public Law 96-364.

(Eliminates the retroactive application of certain withdrawal liability provisions of the Employee Retirement Income Security Act of 1974 and the Multiemployer Pension Plan Amendments Act of 1980; and requires plan sponsors to refund any amounts paid by an employer as a result of such withdrawal liability, less a reasonable amount for administrative expenses.)

Aug. 19, 1982.—Statement of Senator Danforth introducing this bill (Congressional Record S10969).
Aug. 30, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
Sept. 27, 1982.—Public hearing.

***(See action on committee amendment to H.R. 4577)***

**S. 2871** **Aug. 20, 1982**

MR. MOYNIHAN AND MR. HEINZ

To provide that the moratorium on fringe benefit taxation (Public Law 95-427) applies to the value of certain campus housing furnished by educational institutions to their employees.

Aug. 20, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S11094).
Aug. 30, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2872★** **Aug. 20, 1982**

MR. MOYNIHAN

To amend the Internal Revenue Code to clarify the exclusion from income for the value of lodging located in the proximity of an educational institution and furnished by such institution to its employees.

Aug. 20, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S11094).
Aug. 30, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on committee amendment to H.R. 7094)***

**S. 2877** **Aug. 20, 1982**

MR. HATFIELD AND MR. CHILES, MRS. HAWKINS, MESSRS. HEFLIN AND HUDDLESTON

To amend the Internal Revenue Code of 1954 to provide an additional exclusion of interest and dividends for individuals 65 and over, and for other purposes.

Aug. 20, 1982.—Statement of Senator Hatfield introducing this bill (Congressional Record S11099).
Aug. 30, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2878** **Aug. 20, 1982**

MR. MOYNIHAN AND MR. METZENBAUM

To improve worker training under the Trade Act of 1974, and for other purposes.

(Bill:
- (a) changes the eligibility standards for trade adjustment assistance for workers;
- (b) directs the Secretary of Labor to approve job training assistance for workers adversely affected by imports;
- (c) increases the maximum job search and relocation allowances; and
- (d) establishes an Adjustment Assistance Trust Fund in the Treasury.)

Aug. 20, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S11103).
Aug. 30, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

**S. 2882** **Sept. 9, 1982**

MR. MOYNIHAN

To make a technical correction in the provision of the Economic Recovery Tax Act related to the election to have certain life interests qualify for the marital deduction.

Sept. 9, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S11204).
Sept. 14, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2883** **Sept. 9, 1982**

MR. MOYNIHAN

To broaden the exemption for common carriers and communications companies from the telephone excise tax.

Sept. 9, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S11205).
Sept. 14, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2884★** **Sept. 9, 1982**

MR. GRASSLEY

To lower the rate of duty on sulfathiazole until the close of Dec. 31, 1985.

Sept. 9, 1982.—Statement of Senator Grassley introducing this bill (Congressional Record S11206).
Sept. 14, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

***(See action on H.R. 4566)***

**S. 2885★** **Sept. 9, 1982**

MR. GRASSLEY

To suspend the duty on sulfapyridine until the close of Dec. 31, 1982.

Sept. 9, 1982.—Statement of Senator Grassley introducing this bill (Congressional Record S11206).
Sept. 14, 1982.—Referred to Office of Management and Budget International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

***(See action on H.R. 4566)***

**S. 2886** **Sept. 9, 1982**

MR. HEINZ

To apply duty-free treatment to Fourdrinier wires suitable for use in capacitor papermaking machines.

Sept. 14, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.
Nov. 4, 1982.—Report from the International Trade Commission (memorandum).

**S. 2887★** **Sept. 9, 1982**

MR. MITCHELL

To amend the Internal Revenue Code of 1954 to reform and simplify the individual income tax.

Sept. 9, 1982.—Statement of Senator Mitchell introducing this bill (Congressional Record S11206).

**S. 2887★—Continued**

Sept. 17, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

***(See action on H.J. Res. 266, H.R. 4242, and H.R. 4961)***

**S. 2889★** **Sept. 9, 1982**

MR. BOSCHWITZ

To continue until the close of Sept. 30, 1985, the existing suspension of duties on color couplers and coupler intermediates used in the manufacture of photographic sensitized material.

Sept. 14, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

Nov. 22, 1982.—Report from the International Trade Commission (memorandum).

***(See action on H.R. 4566 and H.R. 6867)***

**S. 2890** **Sept. 10, 1982**

MR. DIXON

To amend the Internal Revenue Code of 1954 to limit the amount of severance taxes imposed by States on oil, natural gas, and coal.

Sept. 10, 1982.—Statement of Senator Dixon introducing this bill (Congressional Record S11240).

Sept. 15, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 2895★** **Sept. 10, 1982**

MR. BRADLEY AND MR. GRASSLEY

To reduce temporarily the duty on caffeine.

Sept. 10, 1982.—Statement of Senator Bradley introducing this bill (Congressional Record S11287).

Sept. 15, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

Oct. 8, 1982.—Report from the International Trade Commission (analysis).

***(See action on H.R. 4566 and H.R. 6867)***

**S. 2904** **Sept. 14, 1982**

MR. BYRD OF W. VA. (FOR MR. METZENBAUM) AND MESSRS. BYRD OF W. VA., CANNON, DECONCINI, DIXON, DURENBERGER, EAGLETON, HEINZ, KENNEDY, LEVIN, MATHIAS, RIEGLE, SARBANES, AND SASSER

To make more equitable certain provisions relating to unemployment compensation.

(Provides until the national seasonally adjusted unemployment rate is less than 8.7 percent, that: (1) individual eligibility for the Federal supplemental unemployment benefits program under the Tax Equity and Fiscal Responsibility Act of 1982 shall continue; (2) specified changes in the extended unemployment compensation program which were made by the Omnibus Budget Reconciliation Act of 1981 shall not be effective; and (3) the 120 percent factor shall be waived in determinations of the State trigger under the Federal-State Extended Unemployment Compensation Act of 1970.)

Sept. 14, 1982.—Placed on the Senate Calendar.

Sept. 14, 1982.—Statement of Senator Levin (Congressional Record S11450).

**S. 2912** **Sept. 16, 1982**

MR. METZENBAUM AND MESSRS. BAUCUS, BURDICK, CANNON, INOUYE, LEVIN, PELL, RANDOLPH, RIEGLE, AND SARBANES

To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

Sept. 16, 1982.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S11648).

Sept. 21, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2918** **Sept. 16, 1982**

MR. CHAFEE AND MESSRS. BAUCUS, BENTSEN, BOSCHWITZ, BOREN, BUMPERS, BURDICK, CANNON, DANFORTH, DURENBERGER, GARN, GRASSLEY, HEFLIN, HUDDLESTON, MATSUNAGA, MITCHELL, PERCY, SPECTER, SYMMS, TOWER, AND WALLOP

To permit the investment by employee benefit plans in residential mortgages.

Sept. 16, 1982.—Referred jointly to the Committees on Finance and Labor and Human Resources.

Sept. 16, 1982.—Statement of Senator Chafee introducing this bill (Congressional Record S11648).

Sept. 27, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

**S. 2932★** **Sept. 20, 1982**

Mr. Symms and Messrs. Bentsen, Randolph, and Stafford

To extend for 1 year the taxes authorized by law to be collected for the Highway Trust Fund established pursuant to the Highway Revenue Act of 1956, and to extend such trust fund for 1 year.

Sept. 24, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.

***(See action on H.R. 4331, H.R. 5470, and H.R. 6211)***

**S. 2933** **Sept. 20, 1982**

Mr. Matsunaga and Mr. Bradley

To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.

Sept. 20, 1982.—Statement of Senator Matsunaga introducing this bill (Congressional Record S11835).
Sept. 27, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2935** **Sept. 21, 1982**

Mr. Sasser and Mr. Levin

To amend the Internal Revenue Code of 1954 to provide for a credit against tax with respect to the employment of certain unemployed individuals.

Sept. 21, 1982.—Statement of Senator Sasser introducing this bill (Congressional Record S11924).
Sept. 27, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2937** **Sept. 22, 1982**

Mr. DeConcini

To amend the Internal Revenue Code of 1954 to extend certain energy credits.

Sept. 22, 1982.—Statement of Senator DeConcini introducing this bill (Congressional Record S12000).
Sept. 24, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. 2938** **Sept. 22, 1982**

Mr. Bentsen and Mr. Tower

To amend the Internal Revenue Code of 1954 to treat as medical care the expenses of meals and lodging of a parent or guardian accompanying a child away from home for the purpose of receiving medical care, and the expenses of meals and lodging of child away from home for the purpose of receiving medical care on an outpatient basis.

Sept. 22, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S12000).
Sept. 27, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2942★** **Sept. 23, 1982**

Mr. Cohen and Messrs. Armstrong, Biden, Boren, Burdick, Cannon, Chafee, Cochran, Cranston, Dixon, Dodd, Dole, Durenberger, Eagleton, Gorton, Heinz, Kennedy, Leahy, Levin, Metzenbaum, Nunn, Pell, Quayle, Riegle, Sasser, Stafford, and Thurmond

To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

Sept. 27, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

***(See action on H.R. 7093)***

**S. 2946★** **Sept. 23, 1982**

Mr. Heinz

To amend the Tariff Schedules of the United States with respect to corduroy and velveteen.

Sept. 27, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.

***(See action on UP amdt. 1573 to H.R. 4566)***

**S. 2947** **Sept. 23, 1982**

Mr. Bentsen and Mr. Wallop

To amend the Internal Revenue Code of 1954 with respect to the unrelated business taxable income of certain nonprofit charitable organizations.

**S. 2947—Continued**

(Excludes from taxation any income received by a tax-exempt organization from the sale, exchange, or rental of names from donor lists or membership lists.)

Sept. 23, 1982.—Statement of Senator Bentsen introducing this bill (Congressional Record S12105).

Sept. 27, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2952★** **Sept. 23, 1982**

MR. THURMOND

To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process.

Sept. 23, 1982.—Statement of Senator Thurmond introducing this bill (Congressional Record S12107).

Sept. 27, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

*(See action on H.R. 7093)*

**S. 2957★** **Sept. 24, 1982**

MR. STENNIS AND MR. D'AMATO

To repeal the denial of the use of the accelerated cost recovery system with respect to tax-exempt obligations, and the expiration of the authority to issue such obligations.

Sept. 24, 1982.—Statement of Senator Stennis introducing this bill (Congressional Record S12280).

Sept. 28, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.R. 4961)*

**S. 2966** **Sept. 28, 1982**

MR. MATTINGLY

To amend title II of the Social Security Act to provide a more representative method for measuring changes in the Consumer Price Index for purposes of determining automatic cost-of-living increases.

Oct. 1, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 2969** **Sept. 29, 1982**

MR. METZENBAUM

To limit the application of the investment tax credit and the accelerated cost recovery system to domestic property.

Sept. 29, 1982.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S12665).

Oct. 13, 1982.—Referred to office of Management and Budget and Department of the Treasury.

**S. 2980** **Sept. 29, 1982**

MR. MOYNIHAN

To amend the Internal Revenue Code to exclude from recapture investment tax credits used to fund tax credit employee stock ownership plans and to permit recovery by such plans of previously recaptured investment tax credits.

Sept. 29, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S12675).

Oct. 12, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2982** **Sept. 29, 1982**

MR. THURMOND

To temporarily suspend the duty on certain menthol feedstocks until June 30, 1986.

Sept. 29, 1982.—Statement of Senator Thurmond introducing this bill (Congressional Record S12677).

Oct. 4, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, Commerce, and Agriculture.

**S. 2983** **Sept. 29, 1982**

MR. THURMOND

To apply duty-free treatment to tetra aminobiphenyl.

Sept. 29, 1982.—Statement of Senator Thurmond introducing this bill (Congressional Record S12677).

Oct. 12, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

**S. 2985★** **Sept. 30, 1982**

MR. CANNON AND MESSRS. INOUYE AND LAXALT

To amend the Internal Revenue Code of 1954 to provide that debts shall accrue only in certain circumstances.

(Provides that an obligation would not accrue for income tax accounting purposes if it is not enforceable under applicable State law.)

Sept. 30, 1982.—Statement of Senator Cannon introducing this bill (Congressional Record S12923).
Oct. 12, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
Dec. 15, 1982.—Public hearing.

***(See action on H.R. 4961)***

**S. 2987** **Sept. 30, 1982**

MR. ROTH

The Bloodmobile Act of 1982.

(Exempts bloodmobiles from the manufacturers' excise tax on motor vehicles.)

Sept. 30, 1982.—Statement of Senator Roth introducing this bill (Congressionl Record S12925).
Oct. 12, 1982.—Referred to Office of Management and Budget and Department of the Treasury.
Dec. 10, 1982.—Public hearing.

**S. 2992** **Sept. 30, 1982**

MR. MCCLURE

To allow a tax deduction for the increase in electricity rates for certain power consumers.

Sept. 30, 1982.—Statement of Senator McClure introducing this bill (Congressional Record S12932).
Oct. 7, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 2993** **Sept. 30, 1982**

MR. DURENBERGER

To provide a program of emergency unemployment compensation for areas experiencing high rates of unemployment.

Sept. 30, 1982.—Statement of Senator Durenberger introducing this bill (Congressional Record S12933).
Oct. 13, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 2996★** **Sept. 30, 1982**

MR. COCHRAN AND MR. DURENBERGER

To reduce temporarily the duty on certain disposable gowns and surgical drapes.

Sept. 30, 1982.—Statement of Senator Cochran introducing this bill (Congressional Record S12937).
Oct. 6, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

***(See action on H.R. 4566 and H.R. 6867)***

**S. 3009** **Oct. 1, 1982**

MR. WARNER

To amend the Tariff Schedules of the United States to impose a one-tenth of 1 cent duty on apple and pear juice.

Oct. 1, 1982.—Statement of Senator Warner introducing this bill (Congressional Record S13314).
Oct. 12, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, Commerce, and Agriculture.

**S. 3010** **Oct. 1, 1982**

MR. CRANSTON

To amend certain Federal laws to prohibit mandatory retirement, eliminate barriers to the employment of older workers, and provide incentives for part-time and full-time employment of such workers.

Oct. 1, 1982.—Statement of Senator Cranston introducing this bill (Congressional Record S13315).
Oct. 13, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 3015** **Oct. 1, 1982**

MR. GOLDWATER

To amend the Tariff Act of 1930 to prohibit an allowance against the foreign market value of merchandise to offset the adjustment to the exporter's sales price of such merchandise required to be made by sec. 772(e)(2) of such act, and for other purposes.

Oct. 1, 1982.—Statement of Senator Goldwater introducing this bill (Congressional Record S13325).

**S. 3015—Continued**

Oct. 12, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

**S. 3017★** **Oct. 1, 1982**

MR. PERCY AND MR. BAUCUS, MRS. HAWKINS, AND MR. HEINZ

To provide for the temporary duty-free treatment of certain needlecraft display models, and for other purposes.

Oct. 1, 1982.—Statement of Senator Percy introducing this bill (Congressional Record S13329).
Oct. 12, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.
Nov. 12, 1982.—Report from the International Trade Commission (memorandum).

***(See action on H.R. 4566 and H.R. 6867)***

**S. 3022** **Oct. 1, 1982**

MR. JEPSEN

To amend the Internal Revenue Code of 1954 and title IV of the Higher Education Act of 1965 to establish the collection of student loans in default.

Oct. 1, 1982.—Statement of Senator Jepsen introducing this bill (Congressional Record S13332).
Oct. 13, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3023★** **Oct. 1, 1982**

MR. CHILES

To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions, all conventions, et cetera, held on domestic cruise ships and on certain foreign cruise ships which port in qualified Caribbean Basin countries.

***(See action on H.R. 3191 and UP amdt. 1466 to H.R. 6211)***

**S. 3024** **Oct. 1, 1982**

MR. WALLOP

To amend the Internal Revenue Code of 1954 to promote transfers of real property interests to certain organizations for use for conservation purposes.

Oct. 1, 1982.—Statement of Senator Wallop introducing this bill (Congressional Record S13333).
Oct. 13, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3030** **Oct. 1, 1982**

MR. CHAFEE

To amend the Internal Revenue Code of 1954 to allow an employer to provide participants in a defined benefit plan with supplemental retirement benefits through a defined contribution plan of the employer.

Oct. 1, 1982.—Statement of Senator Chafee introducing this bill (Congressional Record S13340).
Oct. 13, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

**S. 3031** **Oct. 1, 1982**

MR. HUDDLESTON AND MR. FORD

To amend the Internal Revenue Code of 1954 to provide that proceeds from identical wagers shall not be aggregated for purposes of determining whether a tax should be withheld.

Oct. 12, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3033★** **Oct. 1, 1982**

MR. MOYNIHAN

To suspend until Sept. 30, 1984 the duty on the radio portion of certain clock radios.

Oct. 1, 1982.—Statement of Senator Moynihan introducing this bill (Congressional Record S13342).
Oct. 12, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

***(See action on H.R. 6867)***

## SENATE BILLS REFERRED TO COMMITTEE

**S. 3034** **Oct. 1, 1982**

MR. CRANSTON

To amend title II of the Social Security Act to provide that the combined earnings of husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

Oct. 1, 1982.—Statement of Senator Cranston introducing this bill (Congressional Record S13342).

Oct. 13, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, and Health and Human Services.

**S. 3035★** **Oct. 1, 1982**

MR. BRADLEY

To amend the Tariff Schedules of the United States to provide for a temporary suspension of the duty on certain alloys of cobalt.

Oct. 12, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

***(See action on H.R. 4566)***

**S. 3036★** **Oct. 1, 1982**

MR. BRADLEY

To amend the Tariff Schedules of the United States to provide for a temporary suspension of duty on natural graphite.

Oct. 12, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, and Commerce.

***(See action on H.R. 4566 and H.R. 6867)***

**S. 3044★** **Nov. 29, 1982**

MR. BAKER AND MESSRS. DOLE, DOMENICI, GARN, HATFIELD, PACKWOOD, AND STAFFORD

Surface Transportation Act of 1982.

Nov. 29, 1982.—Statement of Senator Baker introducing this bill (Congressional Record S13486).

Nov. 30, 1982.—Public hearing.

Dec. 2, 1982.—Referred jointly to the Committee on Finance to consider title I, to the Committee on Evironment and Public Works to consider title II, to the Committee on Banking, Housing, and Urban Affairs to consider title III, to the Committee on Commerce, Science, and Transportation to consider title IV.

### PRINTED AMENDMENTS TO S. 3044

S. 3044 Amdt. No. 4946 Dec. 2, 1982

MR. METZENBAUM

Provides that only steel manufactured in the United States is used in the construction of highways.

***(See action on H.R. 6211)***

**S. 3045** **Nov. 30, 1982**

MR. SPECTER

To amend the Internal Revenue Code of 1954 to allow home equity conversions through sale-leaseback arrangements.

Nov. 30, 1982.—Statement of Senator Specter introducing this bill (Congressional Record S13537).

Dec. 9, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3047** **Nov. 30, 1982**

MR. KASTEN AND MESSRS. DECONCINI, EXON, FORD, HEFLIN, HELMS, HUDDLESTON, JEPSEN, MATTINGLY, NICKLES, AND PROXMIRE

To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

Dec. 7, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3063** **Dec. 2, 1982**

MR. RIEGLE AND MESSRS. LEVIN AND METZENBAUM

To provide for continuation of health insurance for workers who lose such insurance by reason of unemployment.

Dec. 2, 1982.—Statement of Senator Riegle introducing this bill (Congressional Record S13803).

Dec. 10, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 3064** **Dec. 2, 1982**

Mr. Roth and Mr. Heinz

To amend the Tax Reform Act of 1976 to extend, for an additional 4 years, the exclusion from gross income of the cancellation of certain student loans

Dec. 2, 1982.—Statement of Senator Roth introducing this bill (Congressional Record S13808).
Dec. 7, 1982.—Referred to Office of management and Budget and Department of the Treasury.
Dec. 10, 1982.—Public hearing.

**S. 3078** **Dec. 6, 1982**

Mr. Baker and Messrs. Cannon, and Laxalt

To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax certain charitable organizations which provide assistance to patients.

Dec. 6, 1982.—Statement of Senator Baker introducing this bill (Congressional Record S13957).
Dec. 9, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3082** **Dec. 7, 1982**

Mr. Ford (by request)

To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions all conventions, and so on, held on cruise ships when cruises on such ships originate and terminate in U.S. ports.

Dec. 9, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3083** **Dec. 7, 1982**

Mr. D'Amato

To amend the Internal Revenue Code of 1954 to lower the limitation on defined benefit plans established for policemen and firemen.

Dec. 7, 1982.—Statement of Senator D'Amato introducing this bill (Congressional Record S14031).
Dec. 9, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3085** **Dec. 7, 1982**

Mr. Grassley

To amend the 1954 Internal Revenue Code to allow a tax deduction for charitable contributions to fraternal organizations for the purpose of constructing and maintaining their buildings.

Dec. 7, 1982.—Statement of Senator Grassley introducing this bill (Congressional Record S14032).
Dec. 10, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3090** **Dec. 9, 1982**

Mr. Huddleston and Mr. Ford

To amend the Foreign Trade Zones Act to exempt bicycle componement parts which are not reexported from the exemption from the customs laws otherwise available to merchandise in foreign trade zones.

Dec. 9, 1982.—Statement of Senator Huddleston introducing this bill (Congressional Record S14311).
Dec. 13, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.

**S. 3091** **Dec. 9, 1982**

Mr. Grassley

To amend the Internal Revenue Code of 1954 to encourage contributions of equipment to postsecondary vocational education programs and to allow a credit to employers for vocational education courses taught by an employee without compensation and for temporary employment of full-time vocational educational instructors.

Dec. 9, 1982.—Statement of Senator Grassley introducing this bill (Congressional Record S14312).
Dec. 14, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3092** **Dec. 10, 1982**

Mrs. Hawkins

To amend the Social Security Act to provide for temporary borrowing authority for the Federal old-age and survivors insurance and disability insurance trust funds.

Dec. 14, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. 3095** **Dec. 13, 1982**

MR. D'AMATO

To amend the Internal Revenue Code of 1954 to permit certain cooperative housing corporations to replace conventional financing with tax-exempt financing.

Dec. 13, 1982.—Statement of Senator D'Amato introducing this bill (Congressional Record S14478).
Dec. 15, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3101** **Dec. 14, 1982**

MR. D'AMATO

To amend sec. 103(b)(3) of the Internal Revenue Code.

(Provides that a State's private utility companies shall be treated as "exempt persons" when marketing power and using a public utility's generating facilities, for purposes of the tax exclusion of interest on industrial development bonds used to finance generating facilities.)

Dec. 14, 1982.—Statement of Senator D'Amato introducing this bill (Congressional Record S14736).
Dec. 17, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. 3120** **Dec. 20, 1982**

MR. PRESSLER

To repeal employer reporting requirements with respect to tips.

Dec. 20, 1982.—Statement of Senator Pressler introducing this bill (Congressional Record S15789).

**S. 3124** **Dec. 21, 1982**

MR. ARMSTRONG AND MESSRS. DURENBERGER AND LONG

To amend the Internal Revenue Code of 1954 to permit qualified pension funds and certain educational organizations to invest in working interests in oil and gas properties without incurring unrelated business taxable income.

Dec. 21, 1982.—Statement of Senator Armstrong introducing this bill (Congressional Record S15991).

# SENATE RESOLUTIONS REFERRED TO COMMITTEE

**S. Res. 25★** **Jan. 19, 1981**

Mr. Dole

Authorizing expenditures by the Committee on Finance.

(Provides $2,063,200 for the operating expenses of the Committee on Finance.)

Jan. 19, 1981.—Statement of Senator Dole introducing this resolution (Congressional Record S296).
Jan. 19, 1981.—Reported by Committee on Finance without amendment (no written report).
Jan. 19, 1981.—Referred to Committee on Rules and Administration.
Feb. 24, 1981.—Reported favorably by Senate Committee on Rules and Administration (**S. Rept. 97-13**), with an amendment reducing the requested amount by $40,000.
Mar. 3, 1981.—Passed by the Senate, with committee amendment, by rollcall vote (No. 26) of 93 yeas, 0 nays (Congressional Record S172[illegible]).

**S. Res. 26★** **Jan. 19, 1981**

Mr. Dole

Authorizing the printing of extra copies of a document for use of the Committee on Finance.

Jan. 19, 1981.—Statement of Senator Dole introducing this resolution (Congressional Record S296).
Jan. 19, 1981.—Reported by Committee on Finance without amendment (no written report).
Jan. 19, 1981.—Referred to Committee on Rules and Administration.
May 6, 1981.—Reported favorably by the Committee on Rules and Administration (**S. Rept. No. 97-53**) without amendment.
May 12, 1981.—Passed by the Senate.

**S. Res. 64** **Feb. 6, 1981**

Mr. Helms and Messrs. Baker, D'Amato, Danforth, Denton, Dole, Domenici, Durenberger, East, Garn, Gorton, Hatch, Mrs. Hawkins, Messrs. Humphrey, Jepsen, Mrs. Kassebaum, Messrs. Kasten, McClure, Mattingly, Nickles, Quayle, Rudman, Symms, Thurmond, Tower, and Warner

Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

Feb. 6, 1981.—Statement of Senator Helms introducing this resolution (Congressional Record S1151).

**S. Res. 87★** **Mar. 5, 1981**

Mr. Heinz and Messrs. Bentsen, Bradley, Bumpers, Burdick, Byrd of Va., Byrd of W. Va., Cannon, Chiles, Cohen, DeConcini, Dodd, Dole, Garn, Glenn, Goldwater, Grassley, Mrs. Hawkins, Messrs. Kennedy, Levin, Matsunaga, Melcher, Mitchell, Moynihan, Packwood, Percy, Pressler, Proxmire, Pryor, Randolph, Riegle, Roth, Sarbanes, Sasser, Simpson, Symms, Thurmond, Warner, Weicker, Williams, and Zorinsky

Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

(Establishes the sense of the Senate that the 97th Congress will not enact legislation to subject social security benefits to taxation.)

Mar. 5, 1981.—Statement of Senator Heinz introducing this resolution (Congressional Record S1864).
Mar. 10, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.
May 5, 1981.—Committee ordered favorably reported.
June 15, 1981.—Reported to the Senate by the Committee on Finance, with amendments (**S. Rept. 97-135**).
July 14, 1981.—Passed by the Senate, with committee amendments, by rollcall vote (No. 187) of 98 yeas, 0 nays (Congressional Record S7568).

**S. Res. 104** **Mar. 31, 1981**

Mr. Glenn

Disapproving the proposed deferral of budget authority for the welfare reform demonstration programs administered by the Employment and Training Administration of the Department of Labor.

(Disapproves the proposed deferral of budget authority for the welfare reform demonstration programs administered by the Employment and Training Administration of the Department of Labor and set forth in a Presidential message to Congress Mar. 10, 1981.)

Mar. 31, 1981.—Referred jointly to the Committees on Appropriations, Finance, Labor and Human Resources, and the Budget.
Apr. 1, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

**S. Res. 151** **June 9, 1981**

Mr. Kennedy and Messrs. Bumpers, Burdick, Dixon, Dodd, Ford, Glenn, Huddleston, Nunn, Sasser, and Williams

To insure that a fair share of the business tax cut is specially designed for small businesses.

June 9, 1981.—Statement of Senator Kennedy introducing this bill (Congressional Record S5940).

**S. Res. 153** **June 17, 1981**

Mr. Heinz and Messrs. Baucus, Bentsen, Danforth, Durenberger, Grassley, Helms, Percy, Roth, and Symms

To require full adherence to U.S. trade agreements.

June 17, 1981.—Statement of Senator Heinz introducing this bill (Congressional Record S6404).
June 22, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce.

**S. Res. 177** **July 16, 1981**

Mr. Cohen and Mr. Mitchell

Relating to the importation of potatoes from Canada.

July 16, 1981.—Statement of Senator Cohen introducing this resolution (Congressional Record S7814).
July 21, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, Departments of the Treasury, State, Commerce, and Agriculture.

**S. Res. 212** **Sept. 16, 1981**

Mr. Moynihan

To direct the Finance Committee to reduce the cost of the Economic Recovery Tax Act by a third, so that the Federal budget can be balanced in fiscal year 1984.

Sept. 16, 1981.—Statement of Senator Moynihan introducing this resolution (Congressional Record S9742).
Sept. 18, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. Res. 232** **Oct. 27, 1981**

Mr. Chafee and Messrs. Abdnor, Andrews, Armstrong, Baucus, Boschwitz, Bradley, Bumpers, Burdick, Cannon, Chiles, Cohen, Cranston, D'Amato, DeConcini, Dixon, Dodd, Durenberger, Eagleton, Exon, Ford, Goldwater, Gorton, Hart, Hatfield, Mrs. Hawkins, Messrs. Hayakawa, Heinz, Hollings, Huddleston, Humphrey, Inouye, Jackson, Kennedy, Leahy, Levin, Matsunaga, Melcher, Metzenbaum, Mitchell, Moynihan, Murkowski, Packwood, Pell, Percy, Proxmire, Pryor, Randolph, Riegle, Rudman, Quayle, Sarbanes, Sasser, Schmitt, Specter, Stafford, Stevens, Tsongas, Wallop, Weicker, Williams, and Zorinsky

Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

Oct. 27, 1981.—Statement of Senator Chafee introducing this resolution (Congressional Record S12229).

**S. Res. 238★** **Nov. 3, 1981**

Mr. Bentsen and Messrs. Baucus, Boren, Bradley, Bumpers, Byrd of Va., Cannon, Chiles, D'Amato, DeConcini, Exon, Ford, Garn, Heflin, Hollings, Inouye, Johnston, Mattingly, Melcher, Moynihan, Nunn, Pressler, Pryor, Randolph, Riegle, Roth, Sarbanes, Symms, Thurmond, and Zorinsky

To retain the deductibility from personal taxes of interest paid on residential mortgages.

Nov. 3, 1981.—Statement of Senator Bentsen introducing this resolution (Congressional Record S12819).
Nov. 5, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**S. Res. 238★—Continued**

Dec. 2, 1981.—Reported favorably to the Senate, without amendment (no written report).

Dec. 7, 1981.—Passed by the Senate, without amendment, by rollcall vote (No. 458) of 83 yeas, 0 nays (Congressional Record S14618).

**S. Res. 261** **Dec. 11, 1981**

Mr. Chafee and Messrs. Cohen, D'Amato, Dodd, Heinz, Humphrey, Inouye, Kennedy, Leahy, Matsunaga, Mitchell, Pell, Rudman, Specter, Stafford, and Tsongas

Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

Dec. 11, 1981.—Statement of Senator Chafee introducing this resolution (Congressional Record S15107).

Dec. 15, 1981,—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

**S. Res. 284** **Jan. 26, 1982**

Mr. Grassley

Expressing the sense of the Senate with respect to the consideration of an alternative minimum tax on corporations.

Jan. 26, 1982.—Statement of Senator Grassley introducing this resolution (Congressional Record S64).

Jan. 28, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. Res. 291★** **Jan. 28, 1982**

Mr. Dole

Authorizing expenditures by the Committee on Finance.

(Provides $2,143,200 for the operating expenses of the Committee on Finance.)

Jan. 28, 1982.—Statement of Senator Dole introducing this resolution (Congressional Record S114).

Jan. 28, 1982.—Reported by Committee on Finance without amendment (no written report).

Jan. 28, 1982.—Referred to Committee on Rules and Administration.

Mar. 4, 1982.—Reported favorably by Senate Committee on Rules and Administration (**S. Rept. 97-289**).

Mar. 11, 1982.—Passed by the Senate by voice vote (Congressional Record S2049).

**S. Res. 339** **Mar. 15, 1982**

Mr. Riegle and Messrs. Bradley, Burdick, and Heflin

Expressing the sense of the Senate concerning the effective date of any 1982 tax increases or tax benefit decreases.

Mar. 15, 1982.—Statement of Senator Riegle introducing this resolution (Congressional Record S2061).

Mar. 16, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. Res. 344★** **Mar. 17, 1982**

Mr. Hart and Messrs. Boschwitz, Byrd of W. Va., DeConcini, Exon, Ford, Heflin, Heinz, Kennedy, Mitchell, Quayle, Sarbanes, Sasser, and Weicker

Supporting the President's decision to prohibit the import of Libyan oil into the United States.

Mar. 17, 1982.—Statement of Senator Hart introducing this resolution (Congressional Record S2307).

Mar. 18, 1982.—Passed by the Senate, by rollcall vote (No. 56) of 94 yeas, 0 nays (Congressional Record S2362).

***(See action on UP amdt. 813 to H.R. 4717)***

**S. Res. 352** **Mar. 30, 1982**

Mr. Metzenbaum and Messrs. Baucus, Burdick, Cranston, DeConcini, Dixon, Ford, Glenn, Hart, Inouye, Jackson, Kennedy, Matsunaga, Melcher, Mitchell, Moynihan, Pell, Proxmire, Randolph, Riegle, Sarbanes, Sasser, Tsongas, and Zorinsky

Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

Mar. 30, 1982.—Statement of Senator Metzenbaum introducing this bill (Congressional Record S3069).

Apr. 1, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. Res. 369** **Apr. 21, 1982**

MR. MITCHELL (FOR MR. CHAFEE) AND MESSRS. ANDREWS, BIDEN, COHEN, DODD, HUMPHREY, INOUYE, KENNEDY, LEAHY, MATSUNAGA, MATTINGLY, MITCHELL, MOYNIHAN, PELL, RUDMAN, SPECTER, STAFFORD, TSONGAS, AND WEICKER

Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

Apr. 21, 1982.—Statement of Senator Mitchell introducing this resolution (Congressional Record S3819).
Apr. 23, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. Res. 386★** **May 6, 1982**

MR. DANFORTH AND MESSRS. BAUCUS, BENTSEN, BOREN, CHAFEE, DOLE, MATSUNAGA, MOYNIHAN, SYMMS, AND WALLOP

To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

May 6, 1982.—Statement of Senator Danforth introducing this resolution (Congressional Record S4692).
May 11, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.
May 27, 1982.—Reported favorably to the Senate, without amendment **(S. Rept. 97-442)**.
Sept. 24, 1982.—Passed by the Senate without amendment, by voice vote (Congressional Record S12270).

**S. Res. 393** **May 18, 1982**

MR. PRESSLER AND MR. WALLOP

Sense of the Senate that the Secretary of Agriculture should promptly call for an ITC investigation of honey imports, under sec. 22 of the Agriculture Adjustment Act.

May 18, 1982.—Statement of Senator Pressler introducing this resolution (Congressional Record S5430).
May 21, 1982.—Referred to office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.
July 19, 1982.—Menorandum from the International Trade Commission.

**S. Res. 411** **June 15, 1982**

MR. PRYOR AND MESSRS. BOREN, FORD, KENNEDY, LEVIN, AND SARBANES

Expressing the sense of the Senate that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

June 17, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. Res. 428** **July 16, 1982**

MR. HELMS AND MR. SYMMS

Relating to trade with the Socialist Republic of Romania.

July 16, 1982.—Statement of Senator Helms introducing this resolution (Congressional Record S8526).

**S. Res. 445★** **Aug. 13, 1982**

MR. DOLE AND MR. LEVIN

To express the sense of the Senate concerning consultations with the Government of the Socialist Republic of Romania with respect to facilitation of increased emigration and the encouragement of religious and cultural freedom.

Aug. 13, 1982.—Statement of Senator Dole introducing this resolution (Congressional Record S10536).
Aug. 13, 1982.—Reported favorably to the Senate **(S. Rept. 97-522)**.
Sept. 24, 1982.—Passed by the Senate without amendment, by voice vote (Congressional Record S12269).

**S. Res. 462★** **Sept. 14, 1982**

MR. BENTSEN AND MESSRS. CHILES, DANFORTH, AND WALLOP

To express the sense of the Senate concerning consultations with the Government of Japan on exports of agricultural products from the United States to Japan.

Sept. 14, 1982.—Referred to the Committee on Foreign Relations.
Sept. 29, 1982.—Committee on Foreign Relations discharged by unanimous consent.
Sept. 29, 1982.—Referred to the Committee on Finance.
Sept. 30, 1982.—Reported favorably by the Committee on Finance **(S. Rept. 97-642)** without amendment.
Sept. 30, 1982.—Placed on the Senate Calendar.

**S. Res. 462★—Continued**

Sept. 30, 1982.—Resolution passed by the Senate, by voice vote (Congressional Record S12739).

**S. Res. 465** **Sept. 15, 1982**

Mr. Dole and Messrs. Durenberger, Grassley, Long, Moynihan, and Pressler

To express the sense of the Senate that the restoration of U.S. competitiveness in agricultural trade should be pursued through every legitimate means, and without reference to political or economic problems in nonagricultural areas.

Sept. 15, 1982.—Statement of Senator Dole introducing this resolution (Congressional Record S11591).
Sept. 21, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, Agriculture, and Commerce.
Sept. 23, 1982.—Reported favorably by the Committee on Finance (**S. Rept. 97-578**) without amendment.
Oct. 1, 1982.—Resolution passed by the Senate by voice vote (Congressional Record S13196).

**S. Res. 472** **Sept. 21, 1982**

Mr. Moynihan and Messrs. Biden, Bradley, Cannon, Ford, Heinz, Kennedy, Metzenbaum, Pressler, and Randolph

Relating to medicare benefits.

Sept. 21, 1982.—Statement of Senator Moynihan introducing this resolution (Congressional Record S11927).

**S. Res. 496** **Nov. 29, 1982**

Mr. Pressler

To promote long-term grain sale agreements with the Soviet Union.

Nov. 29, 1982.—Statement of Senator Pressler introducing this resolution (Congressional Record S13515).
Dec. 2, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

**S. Res. 507★** **Dec. 9, 1982**

Mr. Dole

Waiving sec. 303(a) and sec. 402(a) of the Congressional Budget Act of 1974 for consideration of H.R. 6211, the Surface Transportation Assistance Act of 1982 and certain amendments thereto.

Dec. 9, 1982.—Committee on Finance reported as an original resolution (no written report).
Dec. 9, 1982.—Referred to the Committee on the Budget.
Dec. 9, 1982.—Reported to the Senate without amendment and without recommendation by the Budget Committee (no written report).
Dec. 10, 1982.—Passed by the Senate, by voice vote (Congressional Record S14346).

**S. Res. 516** **Dec. 15, 1982**

Mr. Grassley and Messrs. Abdnor, Bentsen, Boschwitz, Chiles, D'Amato, Danforth, Dixon, Dole, Ford, Garn, Mrs. Hawkins, Messrs. Heinz, Hollings, Huddleston, Jepsen, Kasten, Levin, Mattingly, Metzenbaum, Percy, Pressler, Riegle, Tsongas, Wallop, and Warner

Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

Dec. 15, 1982.—Statement of Senator Grassley introducing this resolution (Congressional Record S14910).

**S. Res. 525★** **Dec. 21, 1982**

Mr. Baker (for Mr. Grassley) and Messrs. Baker, Bentsen, Boschwitz, Chiles, D'Amato, Danforth, Dixon, Dole, Garn, Mrs. Hawkins, Messrs. Heinz, Hollings, Huddleston, Jepsen, Kasten, Mattingly, Percy, and Tsongas

To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

### SENATE ACTION

Dec. 21, 1982.—Passed by the Senate, by voice vote (Congressional Record S15961).

# SENATE JOINT RESOLUTIONS REFERRED TO COMMITTEE

**S.J. Res. 5** **Jan. 5, 1981**

MR. RIEGLE AND MESSRS. BIDEN, EAGLETON, GLENN, LEVIN, METZENBAUM, ROTH, AND WILLIAMS

Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

Jan. 5, 1981.—Statement of Senator Riegle introducing this resolution (Congressional Record S65).
Jan. 13, 1981.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, Commerce, and Labor.

**S.J. Res. 206** **June 24, 1982**

MR. BENTSEN AND MR. MURKOWSKI

The Flat Rate Income Tax Resolution.

June 24, 1982.—Statement of Senator Bentsen introducing this resolution (Congressional Record S7498).
June 29, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

# SENATE CONCURRENT RESOLUTIONS REFERRED TO COMMITTEE

**S. Con. Res. 7** **Feb. 6, 1981**

MR. CHILES AND MESSRS. BOREN, BUMPERS, DECONCINI, EXON, HEFLIN, JOHNSTON, NUNN, PRYOR, AND SASSER

Relating to the necessity of reducing both taxes and Federal spending.

Feb. 6, 1981.—Statement of Senator Chiles introducing this resolution (Congressional Record S1155).

**S. Con. Res. 9★** **Feb. 24, 1981**

MR. DOMENICI

Revised Second Concurrent Resolution on the Budget—Fiscal Year 1981—Revising the congressional budget for the U.S. Government for the fiscal years 1981, 1982, and 1983.

(This resolution was not referred to the Finance Committee. Portion of the resolution relating to the Finance Committee provides:

"(7)(A) The Senate Committee on Finance shall report changes in laws within the jurisdiction of that committee which provide spending authority as defined in section 401(c)(2)(C) of Public Law 93-344, sufficient to reduce budget authority by $212,000,000 and outlays by $810,000,000 in fiscal year 1981; to reduce budget authority by $4,354,000,000 and outlays by $8,832,000,000 in fiscal year 1982; and to reduce budget authority by $4,494,000,000 and outlays by $10,870,000,000 in fiscal year 1983; and

"(B) The Senate Committee on Finance shall also report changes in laws to modify programs within the jurisdiction of that committee sufficient to require reductions in appropriations for programs authorized by that committee so as to achieve savings in budget authority and outlays as follows: $96,000,000 in budget authority and $112, 000,000 in outlays for fiscal year 1982 and $114,000,000 in budget authority and $132,000,000 in outlays for fiscal year 1983.")

### BUDGET COMMITTEE ACTION

Mar. 23, 1981.—Committee on the Budget reported S. Con. Res. 9 as an original resolution (**S. Rept. 97-28**).

### SENATE ACTION

Mar. 26, 30, 31, and Apr. 1, 1981.—Considered by the Senate.
Apr. 2, 1981.—Passed by the Senate.

### Senate Floor Action on Amendments Within Finance Committee's Jurisdiction

*Rejected:*

*Riegle UP amendment No. 22,* restoring funds for social security minimum benefits, by rollcall vote (No. 50), of 39 yeas, 55 nays (Mar. 30, Congressional Record S2925);

*Bradley UP amendment No. 39,* restoring funds for trade adjustment assistance, National Science Foundation, Conrail, and mass transit, by rollcall vote (No. 62), of 22 yeas, 76 nays (Apr. 1, Congressional Record S3127); and

*Hollings UP amendment No. 40,* reducing funds for provisions relating to Federal cost-of-living adjustments, by rollcall vote (No. 63), of 12 yeas, 86 nays (Apr. 1, Congressional Record S3137).

*Ruled Not in Order:*

*Metzenbaum UP amendment No. 42,* requiring reductions in tax expenditures (ruled not germane).

**S. Con. Res. 14** **Mar. 10, 1981**

MR. HEINZ AND MESSRS. BAKER, BUMPERS, CHILES, COHEN, DANFORTH, EAGLETON, FORD, GLENN, HOLLINGS, KASTEN, KENNEDY, LEVIN, MITCHELL, MOYNIHAN, PELL, RANDOLPH, SARBANES, SASSER, SPECTER, TSONGAS, AND WILLIAMS

Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

(Limits the exportation from Taiwan and the Republic of Korea of nonrubber footwear to the United States.)

Mar. 10, 1981.—Statement of Senator Heinz introducing this resolution (Congressional Record S2041).

Mar. 12, 1981.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

**S. Con. Res. 19★**

MR. DOMENICI

First Concurrent Resolution on the Budget—Fiscal Year 1982—Setting forth the recommended congressional budget for the U.S. Government for the fiscal years 1982, 1983, and 1984, and revising the congressional budget for the U.S. Government for the fiscal year 1981.

(This resolution was not referred to the Finance Committee. Portion of the resolution relating to the Finance Committee provides:

"(7)(A) The Senate Committee on Finance shall report changes in laws within the jurisdiction of that committee which provide spending authority as defined in section 401(c)(2)(C) of Public Law 93-344, sufficient to reduce budget authority by $212,000,000 and outlays by $295,000,000 in fiscal year 1981; to reduce budget authority by $4,354,000,000 and outlays by $9,354,000,000 in fiscal year 1982; to reduce budget authority by $4,494,000,000 and outlays by $10,870,000,000 in fiscal year 1983; and to reduce budget authority by $4,618,000,000 and outlays by $11,761,000,000 in fiscal year 1984; and

"(B) the Senate Committee on Finance shall also report changes in laws within the jurisdiction of that committee sufficient to require reductions in appropriations for programs authorized by that committee so as to achieve savings in budget authority and outlays as follows: $96,000,000 in budget authority and $112,000,000 in outlays for fiscal year 1982; $114,000,000 in budget authority and $132,000,000 in outlays for fiscal year 1983; and $149,000,000 in budget authority and $177,000,000 in outlays for fiscal year 1984.")

### BUDGET COMMITTEE ACTION

Apr. 28, 1981.—Committee on the Budget reported S. Con. Res. 19 as an original resolution (**S. Rept. 97-49**).

### SENATE ACTION

May 7, 8, 11, and 12 , 1981.—Considered and passed by the Senate.

#### Senate Floor Action on Amendments Within Finance Committee's Jurisdiction

***Rejected:***

*Riegle UP amendment No. 75 (modified),* retaining the CPI as the basic adjustment index for Federal programs for retirees and retaining the current adjustment dates, by rollcall vote (No. 94), of 42 yeas, 49 nays (May 8, Congressional Record S4619);
*Proxmire UP amendment No. 80,* providing for a balanced budget in fiscal year 1982, tabled by rollcall vote (No. 100), of 81 yeas, 13 nays (May 11, Congressional Record S4697);
*Hollings UP amendment No. 82,* providing alternative tax reductions for individuals and businesses, by rollcall vote (No. 102), of 14 yeas, 74 nays (May 11, Congressional Record S4710);
*Metzenbaum UP amendment No. 83,* eliminating the use of commodity tax straddles by rollcall vote (No. 103), of 32 yeas, 62 nays (May 12, Congressional Record S4807); and
*Metzenbaum UP amendment No. 85,* eliminating deduction for intangible drilling and exploration and development costs, by rollcall vote (No. 104), of 12 yeas, 84 nays (May 12, Congressional Record S4807).

May 12, 1981.—Senate passed H. Con. Res. 115 after agreeing to an amendment substituting en bloc the effect of language agreed to in S. Con. Res. 19.
Nov. 5, 1981.—Indefinitely postponed.

***(See action on H. Con. Res. 115)***

**S. Con. Res. 30★**

MR. DOLE

Directing the Clerk of the House of Representatives to make corrections in the enrollment of H.R. 4242.

Aug. 3, 1981.—Agreed to by the Senate.
Aug. 4, 1981.—Agreed to by the House.

**S. Con. Res. 34** **Sept. 17, 1981**

MR. SASSER

Relating to social security cost-of-living increases.

Sept. 22, 1981.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. Con. Res. 59** **Jan. 28, 1982**

MR. HART AND MESSRS. BAUCUS, BIDEN, BRADLEY, BUMPERS, BURDICK, CRANSTON, D'AMATO, DECONCINI, DIXON, DURENBERGER, EAGLETON, EXON, GLENN, GORTON, JACKSON, KENNEDY, LEAHY, LEVIN, MOYNIHAN, PELL, PERCY, PROXMIRE, RIEGLE, SARBANES, SCHMITT, TSONGAS, WEICKER, AND WILLIAMS

Concerning tax-exempt status of private schools.

Jan. 28, 1982.—Statement of Senator Hart introducing this resolution (Congressional Record S108).
Feb. 2, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**S. Con. Res. 61** **Feb. 3, 1982**

MR. MATTINGLY AND MESSRS. CHAFEE AND HUMPHREY

To direct the Commissioner of Social Security and the Secretary of Health and Human Services to conduct a study on steps which might be taken to correct the social security benefit disparity known as the notch problems.

Feb. 3, 1982.—Statement of Senator Mattingly introducing this resolution (Congressional Record S366).

Feb. 5, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, and Health and Human Services.

**S. Con. Res. 100★** **May 26, 1982**

MR. HEINZ AND MESSRS. BOSCHWITZ, BYRD, OF W. VA., D'AMATO, DENTON, DIXON, DURENBERGER, FORD, GARN, GLENN, HATCH, HEFLIN, HELMS, HOLLINGS, HUDDLESTON, LEVIN, LUGAR, MATHIAS, METZENBAUM, MOYNIHAN, QUAYLE, RANDOLPH, RIEGLE, SARBANES, SPECTER, THURMOND, AND TOWER

Relating to steel unfair trade practice cases.

May 26, 1982.—Statement of Senator Heinz introducing this resolution (Congressional Record S6139).

June 4, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

June 17, 1982.—Reported favorably to the Senate (no written report).

June 22, 1982.—Passed by the Senate, without amendment, by voice vote (Congressional Record S7259).

**S. Con. Res. 106** **June 17, 1982**

MR. MOYNIHAN

Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

June 17, 1982.—Statement of Senator Moynihan introducing this resolution (Congressional Record S7042).

June 21, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

**S. Con. Res. 122** **Sept. 17, 1982**

MR. PERCY AND MESSRS. ABDNOR, BOSCHWITZ, BURDICK, DECONCINI, DIXON, GRASSLEY, HELMS, HUDDLESTON, JEPSEN, LUGAR, NUNN, PRESSLER, QUAYLE, AND SASSER

Relating to the processed product share of U.S. agricultural exports.

Sept. 17, 1982.—Statement of Senator Percy introducing this resolution (Congressional Record S11750).

Sept. 21, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative and Departments of the Treasury, State, Agriculture, and Commerce.

**S. Con. Res. 123** **Sept. 21, 1982**

MR. HART AND MESSRS. BIDEN AND CANNON

Relating to the medicare program.

Sept. 21, 1982.—Statement of Senator Hart introducing this resolution (Congressional Record S11926).

Sept. 27, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Health and Human Services.

# HOUSE RESOLUTIONS REFERRED TO COMMITTEE

### H. Con. Res. 115★

Revising the congressional budget for the U.S. Government for the fiscal year 1981 and setting forth the congressional budget for the U.S. Government for the fiscal years 1982, 1983, and 1984.

### SUMMARY OF HOUSE RESOLUTION

(This resolution was not referred to the Finance Committee. Portion of the resolution relating to the Finance Committee provides: "Title III—Providing Reconciliation Instructions and Other Enforcement Measures—***

"(7)(A) the Senate Committee on Finance shall report changes in laws within the jurisdiction of that committee which provide spending authority as defined in section 401(c)(2)(C) of Public Law 93-344, sufficient to reduce budget authority by $5,107,000,000 and outlays by $8,646,000,000 in fiscal year 1982; to reduce budget authority by $5,459,000,000 and outlays by $9,803,000,000 in fiscal year 1983; and to reduce budget authority by $5,806,000,000 and outlays by $10,635,000,000 in fiscal year 1984; and

"(B) the Senate Committee on Finance shall also report changes in laws within the jurisdiction of that committee sufficient to require reductions in appropriations for programs authorized by that committee so as to achieve savings in budget authority and outlays as follows: $96,000,000 in budget authority and $112,000,000 in outlays for fiscal year 1982; $114,000,000 in budget authority and $132,000,000 in outlays for fiscal year 1983; and $149,000,000 in budget authority and $177,000,000 in outlays for fiscal year 1984;")

### SENATE ACTION

May 12, 1981.—Passed by the Senate after inserting the text of S. Con. Res. 19 as agreed to by the Senate. *(See S. Con. Res. 19 for a summary of provisions relating to Finance Committee.)*

### CONFERENCE ACTION

May 12, 1981.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Domenici, Armstrong, Mrs. Kassebaum, Messrs. Boschwitz, Hatch, Tower, Andrews, Hollings, Chiles, Biden, Metzenbaum, and Exon.

May 13, 1981.—House agreed to a conference, and named the following conferees: Messrs. Jones of Oklahoma, Simon, Mineta, Mattox, Solarz, Panetta, Gephardt, Hefner, Gramm, Latta, Regula, Shuster, Frenzel, Kemp, and Martin of North Carolina.

May 14, 1981.—Conferees met and agreed that—

"(7)(A) The Senate Committee on Finance shall report changes in laws within the jurisdiction of that committee which provide spending authority as defined in sec. 401(c)(2)(C) of Public Law 93-344, sufficient to reduce budget authority by $212,000,000 and outlays by $286,000,000 in fiscal year 1981; to reduce budget authority by $4,394,000,000 and outlays by $9,218,000,000 in fiscal year 1982; and to reduce budget authority by $4,563,000,000 and outlays by $10,744,000,000 in fiscal year 1983; and to reduce budget authority by $4,675,000,000 and outlays by $11,589,000,000 in fiscal year 1984; and

"(B) The Senate Committee on Finance shall also report changes in laws within jurisdiction of that committee sufficient to require reductions in appropriations for programs authorized by that committee so as to achieve savings in budget authority and outlays as follows: $96,000,000 in budget authority and $112,000,000 in outlays for fiscal year 1982; $114,000,000 in budget authority and $132,000,000 in outlays in outlays for fiscal year 1983; and $149,000,000 in budget authority and $177,000,000 in outlays for fiscal year 1984;"

May 15, 1981.—Conference report filed in the House (**H. Rept. 97-46**).

May 15, 1981.—Conference report filed in the Senate (**S. Rept. 97-86**).

May 20, 1981.—House agreed to the conference report.

May 21, 1981.—Senate agreed to the conference report.

### H. Con. Res. 167★

Directing the Clerk of the House of Representatives to make corrections in the enrollment of H.R. 3982.

July 31, 1981.—House agreed to resolution.

July 31, 1981.—Senate agreed to resolution.

### H.J. Res. 265★

To provide a temporary increase in the public debt limit.

### SUMMARY OF HOUSE RESOLUTION

(Provides a public debt limit (total temporary and permanent) of $1,079,800,000,000, through Sept. 30, 1982.)

### COMMITTEE ACTION

May 26, 1981.—Referred to Office of Management and Budget and Department of the Treasury.

**H.J. Res. 265★—Continued**

### SENATE ACTION

Sept. 15, 1981.—Reported favorably to the Senate, without amendment (no written report).

Sept. 29, 1981.—Passed by the Senate, without amendment, by rollcall vote (No. 298), of 64 yeas, 34 nays (Congressional Record S10684), after taking the following action on amendments thereto:

***Withdrawn:***

*Melcher UP amendment 432,* providing that none of the funds authorized or to be appropriated under any act may be used to carry out a school lunch program under the National School Lunch Act under which the goal in effect as of Sept. 25, 1981, of providing one-third of the recommended dietary allowances of nutrients for children as established by the National Academy of Sciences is modified (Congressional Record S10489).

***Rejected:***

*Melcher UP amendment 435,* directing the President to consult with the Governors of the Federal Reserve System for the purpose of modifying the Board of Governors' monetary policy to significantly reduce interest rates within the next 90 days, tabled by rollcall vote (No. 288) of 56 yeas, 32 nays, (Congressional Record S10539);

*Hart UP amendment 436,* reducing the deduction for business meals and to earmark the savings from such reduction for the school lunch programs, tabled by rollcall vote (No. 289), of 58 yeas, 30 nays (Congressional Record S10554);

*Hart UP amendment 437,* providing that the individual income tax rate reductions provided by the Economic Recovery Tax Act of 1981 shall not take effect until the Federal budget is balanced, tabled by rollcall vote (No. 290), of 74 yeas, 13 nays (Congressional Record S10558);

*Exon-Bradley amendment 564,* reducing the third year tax cut provided by the Economic Recovery Tax Act of 1981 if certain economic goals are not attained, tabled by rollcall vote (No. 293), of 56 yeas, 43 nays (Congressional Record S10644);

*Eagleton UP amendment 440,* establishing a trust fund financed from revenues from the repeal of reductions in the windfall profit tax contained in the Economic Recovery Tax Act of 1981 and which is used as a reserve for the Social Security Trust Fund, tabled by rollcall vote (No. 294), of 67 yeas, 31 nays (Congressional Record S10651);

*Armstrong amendment 569,* providing that any amount of budget authority or any part thereof proposed to be rescinded or that is to be reserved as set forth in such special message shall be made available for obligation if, within the prescribed 30-day period, the Congress adopts a rescission resolution disapproving the rescission or reservation of such amount or part thereof, tabled by rollcall vote (No. 292), of 84 yeas, 15 nays (Congressional Record S10671);

*Proxmire UP amendment 441,* increasing the public debt limit to $995 billion, tabled by rollcall vote (No. 295), of 63 yeas, 33 nays (Congressional Record S10673);

*Nunn UP amendment 442,* making the individual income tax reductions provided in the Economic Recovery Tax Act of 1981 with respect to taxable years beginning in 1982, 1983, or thereafter, contingent on the amount of budget costs, tabled by rollcall vote (No. 296), of 66 yeas, 31 nays (Congressional Record S10674);

*Moynihan amendment 565,* extending the increase in the public debt limit of $1,049,200,000,000 only through Mar. 31, 1982, tabled by rollcall vote (No. 297), of 53 yeas, 44 nays (Congressional Record S10679).

### BILL SIGNED

Sept. 30, 1981.—Signed by the President.

**(Public Law 97-49)**

### PRINTED AMENDMENTS TO H.J. RES. 265

H.J. Res. 265 Amdt. No. 564 Sept. 24, 1981

MR. EXON AND MESSRS. BRADLEY, NUNN, AND PRESSLER

Reduces the third year tax cut provided by the Economic Recovery Tax Act of 1981 if certain economic goals are not attained.

H.J. Res. 265 Amdt. No. 565 Sept. 25, 1981

MR. MOYNIHAN

Provides for an increase in the public debt limit of $1,049,200,000,000 through Mar. 31, 1982.

H.J. Res. 265 Amdt. No. 566 Sept. 25, 1981

MR. EAGLETON

Provides separate accounting for social security trust funds.

H.J. Res. 265 Amdt. No. 567 Sept. 25, 1981

MR. EAGLETON

Repeals crude oil windfall profit tax reductions and creates a social security reserve trust fund.

H.J. Res. 265 Amdt. No. 568 Sept. 25, 1981

MR. MELCHER AND MESSRS. BRADLEY, CRANSTON, EAGLETON, PRYOR, AND SASSER

Provides a limitation with respect to use of funds under the National School Lunch Act.

**H.J. Res. 265★—Continued**

## PRINTED AMENDMENTS TO H.J. RES. 265—Continued

H.J. Res. 265 Amdt. No. 569 Sept. 28, 1981

MR. ARMSTRONG AND MESSRS. GRASSLEY, NICKLES, PRESSLER, AND QUAYLE

Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

H.J. Res. 265 Amdt. No. 570 Sept. 28, 1981

MR. ARMSTRONG AND MESSRS. GRASSLEY, MATTINGLY, NICKLES, PRESSLER, QUAYLE, AND SYMMS

Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 266★**

To provide for a temporary increase in the public debt limit.

### Description of House Resolution

(Provides a public debt limit (total temporary and permanent) of $999,800,000,000, through Sept. 30, 1981.

### COMMITTEE ACTION

July 6, 1981.—Reported favorably to the Senate (**S. Rept. 97-144**), as the Economic Recovery Act of 1981, including the following provisions:

### INDIVIDUAL INCOME TAX REDUCTIONS

#### ACROSS-THE-BOARD TAX RATE CUT

The bill includes a multistage, across-the-board reduction in individual income tax rates. The reduction in tax rates is approximately 1 percent in 1981, 10 percent in 1982, 19 percent in 1983 and 23 percent in 1984 and future years.

These reductions in tax liability will be accompanied by a series of reductions in taxes withheld from workers' paychecks. The withholding reductions in taxes will be at a rate of 5 percent on Oct. 1, 1981, a further 10 percent on July 1, 1982, and a final 10 percent on July 1, 1983.

#### 50-PERCENT MAXIMUM RATE ON INVESTMENT INCOME

The bill reduces the top tax rate on all income to 50 percent for 1982 and subsequent years. This establishes a maximum rate on long-term capital gains of 20 percent because 40 percent of long-term capital gains is included in income and will be taxed at no more than the 50-percent rate. The top rate under the alternative minimum tax also will be reduced to 20 percent, starting in 1982. In addition, there will be a special 20-percent alternative tax rate on long-term capital gains, under both the regular income tax and the alternative minimum tax, for sales and exchanges between June 10, 1981, Jan. 1, 1982.

#### DEDUCTION FOR TWO-EARNER MARRIED COUPLES

The bill provides a new deduction for married couples equal to a percentage of the first $30,000 of the earnings of the spouse with the lesser earnings. This deduction will be available both to itemizers and nonitemizers. For 1982, the deduction will be 5 percent (a maximum deduction of $1,500). For 1983 and subsequent years, the deduction will be 10 percent (a maximum deduction of $3,000).

### TAX INCENTIVES FOR SAVINGS

#### TAX-EXEMPT SAVINGS CERTIFICATES

The bill provides an exclusion for interest on savings certificates which meet certain conditions. There is a lifetime limit on the amount of interest which can qualify for the exclusion of $1,000 for single returns. For a certificate to qualify for the exemption, it must have a 1-year maturity, have a yield of 70 percent of the 1-year Treasury bill rate, and be issued by a depository institution between Sept. 30, 1981, and Oct. 1, 1982.

#### INTEREST AND DIVIDEND EXCLUSION

Under present law, there is an exclusion for the first $200 of interest and dividends ($400 for joint returns) for the years 1981 and 1982. Under present law, the provision reverts, in 1983, to the prior law dividend exclusion for the first $100 of dividends received by any taxpayer. The bill provides that the reversion to prior law will occur in 1982, instead of 1983.

#### INDIVIDUAL RETIREMENT ACCOUNTS

The bill increases the limits on deductible contributions to individual retirement accounts (IRA's). The current limit of 15 percent of compensation or $1,500, whichever is less, will be replaced by a new limit equal to the lesser of 100 percent of compensation or $2,000. The limits on spousal IRA's (IRA's where a nonearning spouse is a beneficiary) will be raised from $1,750 to $2,250.

In addition, active participants in employer-provided retirement plans, who are now ineligible for the tax incentives from IRA's, will be able to make deductible contributions to IRA's. However, the limit on deductible contributions for these active participants will be $1,500 for a regular IRA and $1,625 for a spousal IRA. Voluntary contributions to employer sponsored plans will be eligible for this deduction, subject to the $1,500 and $1,625 limits.

## H.J. Res. 266★—Continued

## COMMITTEE ACTION—Continued

### Tax Incentives for Savings—Continued

#### RETIREMENT SAVINGS FOR THE SELF-EMPLOYED

The bill increases the annual limit on deductible contributions to self-employed retirement plans (commonly called Keogh or H.R. 10 plans) from $7,500 to $15,000.

#### EMPLOYEE STOCK OWNERSHIP PLANS

The bill revises the provisions which provide a tax credit for contributions to employee stock ownership plans (commonly known as ESOP's). The existing investment tax credit for contributions to ESOP's will be repealed after 1982. Beginning Jan. 1, 1983, a tax credit will be allowed based upon a percentage of the employer's payroll. This percentage will be one-half of 1 percent in 1983, three-fourths of 1 percent in 1984, 1 percent in 1985 and future years. The bill also makes a number of other modifications designed to encourage the use of ESOP's.

### Capital Formation Tax Incentives

#### DEPRECIATION AND INVESTMENT TAX CREDIT REVISIONS

The bill completely revises the Federal income tax treatment of depreciation and makes revisions in the investment tax credit as follows:

#### PERSONAL PROPERTY

Tangible personal property is assigned to one of four classes with recovery periods of 3, 5, 10 or 15 years. The 3-year class consists of autos, light trucks, equipment used in research and experimentation, and other assets with a current guideline life under the ADR system of 4 years or less. The 10-year class consists of public utility property with an ADR guideline life greater than 18 and less than 25.5 years and railroad tank cars. The 15-year class consists of public utility property with an ADR guideline above 25 years. All other tangible personal property eligible for ACRS is included in the 5-year class. The 5-year class includes single-purpose agricultural structures and petroleum product storage facilities.

An accelerated method of cost recovery is provided for each of the four classes. Before 1985, these methods provide benefits approximating the 150-percent declining balance method for the early years of the recovery period with a switch to the straight-line method for the remainder of the recovery period (adjusted to take account of a half-year convention). In 1985, cost recovery is accelerated further and provides benefits approximating the 175-percent declining balance method the first year of the recovery period with a switch to the sum-of-the-years-digits method for the remaining years. After 1985, the permanent cost recovery schedules take effect, and these provide benefits approximating the 200-percent declining balance method for the first year of the recovery period with a switch to the sum-of-the-years-digits method for the remaining years.

The investment tax credit is 6 percent for eligible property in the 3-year class and 10 percent for all other eligible property. Businesses are allowed to expense (i.e., write off immediately) up to $5,000 of investment in 1982 and 1983, $7,500 in 1984 and 1985, and $10,000 after 1985. No regular investment credit is allowed for this expensed property.

#### REAL PROPERTY

Real property is generally written off over a 15-year period. Taxpayers will use an accelerated method based on the use of the 200-percent declining balance method in the early years of the recovery period with a switch to the straight-line method in the remaining years. A taxpayer may, however, elect a straight-line method. Taxpayers will no longer be allowed to depreciate components separately but must use a composite method of cost recovery for the entire structure.

When a taxpayer disposes of nonresidential property for which the accelerated method of depreciation has been used, gain is treated as ordinary income to the extent of all prior cost recovery deductions. For residential real property, however, the gain is treated as ordinary income only to the extent of the excess of accelerated over straight-line cost recovery. There is no ordinary income recapture in the case of dispositions of real estate for which straight-line depreciation has been elected.

#### OTHER RULES

As part of its complete restructuring of capital cost recovery, the bill provides a number of special rules. To provide flexibility in the use of depreciation deductions, taxpayers are allowed to make a number of elections to use longer recovery periods and straight-line methods of depreciation. Rules are also provided for the computation of earnings and profits, depreciation on assets used predominantly outside the United States and the minimum tax. Rules under which leasing transactions are recognized as such for tax purposes are considerably liberalized.

#### AT-RISK RULES

The bill provides an "at-risk" rule for the investment tax credit. Under this rule, the credit cannot be claimed to the extent an asset is financed with debt for which the taxpayer is not personally liable. However, exceptions are provided by certain kinds of third-party lenders, such as financial institutions.

#### EFFECTIVE DATE

ACRS will be effective for property placed in service after Dec. 31, 1980. However, rules are provided to prevent related parties from making used property eligible for ACRS through paper transactions.

#### TAX CREDIT FOR REHABILITATION EXPENDITURES

The bill replaces the present 10-percent credit for expenditures to rehabilitate industrial and commercial buildings and the present 5-year amortization for expenditures to rehabilitate certified historic structures with a new tax credit, effective for 1982 and future years. The new credit is 15 percent of expenditures to rehabilitate industrial and commercial buildings 30 to 39 years old, 20 percent of expenditures to rehabilitate such buildings that are at least 40 years old, and 25 percent of expenditures related to certified rehabilitation of both residential and nonresidential certified historic structures. In addition, taxpayers who make noncertified rehabilitations of certified historic structures are limited to straight-line depreciation.

**H.J. Res. 266★—Continued**

## COMMITTEE ACTION—Continued

### CAPITAL FORMATION TAX INCENTIVES—CONTINUED

#### TAX CREDIT FOR RESEARCH AND EXPERIMENTAL WAGE EXPENDITURES

The bill provides a 25-percent income tax credit for wages paid or incurred for services performed in conducting research and experimentation. The credit only applies to the extent these expenditures exceed those in a 3-year moving base period. Qualified expenditures include reimbursements to another person (such as a research firm or university) for wages paid for services performed in conducting research and experimentation on behalf of the taxpayer. Rules are provided to prevent the use of these tax credits for tax shelter purposes.

### ESTATE AND GIFT TAXES

The bill provides a major reduction in estate and gift taxes, and eliminates the tax entirely for gifts and bequests between spouses.

#### INCREASE IN UNIFIED CREDIT

The bill increases the amount of the tax credit against the estate and gift taxes from $47,000 to $192,800 over a 5-year period. Thus, the level of transfers at which the estate and gift taxes begin increases from the present $175,625 to $225,000 in 1982, $275,000 in 1983, $350,000 in 1984, and $450,000 in 1985, and $600,000 in 1986 and subsequent years.

#### UNLIMITED MARITAL DEDUCTION

The bill provides an unlimited marital deduction for both the estate and gift taxes. As a result, no transfer tax will be imposed on transfers between spouses regardless of how large those transfers are. Transfers of community property qualify for the unlimited marital deduction.

#### ANNUAL GIFT TAX EXCLUSION

The bill increases from $3,000 to $10,000 the maximum amount which a taxpayer can give to any individual donee each year without paying gift tax. Thus, under the bill, a husband and wife may jointly transfer up to $20,000 per donee each year without being subject to gift tax.

#### CURRENT USE VALUATION

Present law provides a reduction in the value of farms and small businesses for estate tax purposes, called current use valuation. The bill provides a number of technical modifications to these provisions to make them simpler and easier to use.

### EXCLUSION FOR INCOME EARNED ABROAD

The bill provides major tax reductions for U.S. citizens and residents who work abroad. There is an exclusion for the first $50,000 of income earned abroad plus half of the next $50,000. The bill also provides a separate exclusion for housing expenses in excess of 16 percent of the salary of a GS-14 U.S. Government employee ($6,059 at the current salary level). No credit or deduction attributable to the excluded income is allowed. If a taxpayer does not elect these exclusions, the foreign earnings are taxable, and the ordinary foreign tax credit and deduction are available.

The required period of physical presence in the foreign country which is needed to qualify for the exclusion is shortened to 11 out of 12 consecutive months, instead of the present 17 out of 18 consecutive months.

### COMMODITY TAX STRADDLES

Marked-to-market: Under the bill, regulated futures contracts are marked to market at the earlier of disposition or the end of the tax year. Under this rule, gains and losses in a taxpayer's futures account are treated as recognized at the close of the year. Net gains on regulated futures contracts are treated as if 40 percent of the gain were short-term gain and 60 percent of the gain were long-term gain, thus providing a maximum tax rate of 32 percent on gains on regulated futures contracts after 1981. Furthermore, the bill provides a 3-year capital loss carryback for losses on regulated futures contracts. These losses can be deducted against gains from regulated futures contracts in the three prior years.

Loss deferral: In the case of straddles which do not involve positions in regulated futures contracts, losses are deferred to the extent there are unrealized gains in offsetting positions. However, in the case of straddles which consist of one or more positions in regulated futures contracts, the taxpayer may elect either to have all positions marked to market, or alternatively, have the leg that is regulated futures contract exempted from the mark-to-market rule and treated, along with the other positions making up the straddle, under the general loss deferral rule. The bill also authorizes regulations extending present law wash-sale and short-sale principles to straddle positions.

Capitalization of interest and carrying charges: The bill requires the taxpayers to capitalize interest and carrying charges for certain "cash and carry" straddles.

Hedging exception: The bill exempts hedging transactions from the mark-to-market, loss deferral and capitalization rules.

Treasury bills: Treasury bills are treated as capital assets. The amount of ordinary interest income assumed to be earned in connection with the Treasury bill is based on a linear amortization of the difference between the taxpayer's basis and the price at which the bills are to be redeemed during the period which the taxpayer held the Treasury bill.

Dealer indentification of securities: Broker-dealers are required to identify securities held for investment on the day the securities are acquired.

Sale or exchange: The bill provides that certain dispositions of capital assets which produce capital gain or loss on their sale or exchange are treated as resulting in capital gain or loss without regard to whether a disposition is a sale or exchange.

**H.J. Res. 266★—Continued**

## COMMITTEE ACTION—Continued

### Windfall Profit Tax

#### ROYALTY OWNER CREDIT

The bill includes a permanent credit for the first $2,500 of windfall profit tax paid by qualified royalty owners each year. In addition, some technical amendments are made which will permit royalty owners to receive the benefit of these credits during the year instead of having to claim a tax refund after the close of the year.

#### REDUCED TAX ON NEWLY DISCOVERED OIL

The bill reduces the tax rate on newly discovered oil from the present 30 percent to 25 percent in 1983 and 1984, 20 percent in 1985, and 15 percent in 1986 and subsequent years.

### Small Business Provisions

#### INCENTIVE STOCK OPTIONS

The bill creates a special class of stock options called "incentive stock options." Employers are denied a business deduction relating to the grant of these options. However, an employee receiving such an option is taxed only when he sells the stock, and the gain on the sale is taxed at capital gains rates.

#### SUBCHAPTER S CORPORATIONS

The bill increases the maximum number of shareholders for a subchapter S corporation from 15 to 25 and permits certain trusts to be shareholders of such corporations.

#### ACCUMULATED EARNINGS CREDIT

The bill increases the credit against the accumulated earnings tax from $150,000 to $250,000.

#### INVESTMENT CREDIT FOR USED PROPERTY

The bill repeals the existing $100,000 limitation on the amount of used property eligible for the investment credit. There will, however, be recapture of previously claimed credits based on the proceeds from the sale or disposition of the asset, rather than the period of time the property was held by the taxpayer.

### Other Provisions

#### DEDUCTION FOR MOTOR CARRIER OPERATING RIGHTS

The bill allows motor carriers to amortize over a 60-month period the adjusted basis of all motor carrier operating rights held on July 1, 1980.

#### CORPORATE CONTRIBUTIONS OF RESEARCH EQUIPMENT TO COLLEGES

Present law permits the amount deductible for charitable contributions of property if the sale of that property would generate ordinary income. The bill provides a limited exception to this rule for contributions by a corporation of new tangible personal property which is manufactured by the corporate donor and is used by the donee college or university for research purposes.

## SENATE ACTION

July 31, 1981.—Senate passed H.R. 4242 after striking all after the enacting clause and inserting in lieu thereof the text of H.J. Res. 266. The Senate previously agreed to the committee amendment to H.J. Res. 266 in the nature of a substitute, by rollcall vote (No. 239), of 89 yeas, 11 nays (Congressional Record S8743), after taking the following action on amendments thereto:

***Adopted:***

*Dole UP amendment 220,* (printed amendment 488), indexing certain provisions of the Internal Revenue Code of 1954, by voice vote (July 15, Congressional Record S7652);

*Moynihan modified UP amendment 221,* (printed amendment 489) to UP amendment 220 providing for borrowing by the Old-Age and Survivors Insurance Trust Fund from the Disability Insurance Trust Fund or Hospital Insurance Trust Fund, by voice vote (July 15, Congressional Record S7667);

*Cochran-Boren UP amendment 222,* excluding from the windfall profit tax, interests in crude oil held by or for the benefit of private, not-for-profit organizations which provide certain services to children, by voice vote (July 16, Congressional Record S7750);

*Boren-Heinz UP amendment 224,* modifying foreign investment company provisions, excluding such earnings and profits attributable to (1) any period during which such corporation was not a foreign company but only if such corporation was not a foreign investment company at any time before such period if such corporation is treated as a foreign investment corporation pursuant to subsec. (b)(2), or (2) any amount previously included in the gross income of such taxpayer under sec. 951 (but only to the extent the exclusion of such amount did not result in an exclusion of any other amount from gross income under sec. 959), by voice vote (July 16, Congressional Record S7773);

*Dole amendment 488,* indexing certain provisions of the Internal Revenue Code of 1954, by rollcall vote (No. 191), of 57 yeas, 40 nays (July 16, Congressional Record S7776);

*Bentsen UP amendment 227,* limiting the exclusion on the savings certificates to certificates, the deposits on which are used for qualified residential property financing, by rollcall vote (No. 196), of 86 yeas, 10 nays (July 16, Congressional Record S7787);

*Schmitt UP amendment 228 (to UP amendment 227),* limiting the period for which certificates may be offered to 15 months, by rollcall vote (No. 192), of 56 yeas, 40 nays (July 16, Congressional Record S7789);

*Metzenbaum UP amendment 231 (to UP amendment 227),* limiting the size of tax-exempt savings certificates to not greater than $500, by voice vote (July 16, Congressional Record S7804);

*Bentsen UP amendment 232 (to UP amendment 227),* of a technical nature, by voice vote (July 16, Congressional Record S7804);

**H.J. Res. 266★—Continued**

### SENATE ACTION—Continued

*Dole (for Goldwater) UP amendment 233,* enabling the Smithsonian Institution to acquire the Mathew Brady collection in the estate of Dorothy Meserve Kunhardt, by voice vote, (July 16, Congressional Record S7805);

*Cohen UP amendment 236,* allowing employers who paid FICA taxes prior to enactment of the Tax Reform Act of 1976 for services exempted from such tax by such act to claim a credit or refund of such taxes and to exclude certain services from coverage for purposes of unemployment compensation, by voice vote (July 17, Congressional Record S7848);

*Grassley UP amendment 237,* allowing widowed and divorced spouses to continue to contribute to their own individual retirement account, by voice vote (July 17, Congressional Record S7853);

*Specter-Boren UP amendment 239,* increasing the amount of compensation which may be taken into account under a Keogh plan to $200,000, by voice vote (July 17, Congressional Record S7855);

*Weicker UP amendment 238,* promoting capital investment in small business by reducing the corporate tax rate on the first $50,000 of taxable income in two phases, by rollcall vote (No. 199), unanimous vote of 92 yeas (July 17, Congressional Record S7854);

*Durenberger UP amendment 240 (to UP amendment 238),* striking the section relating to increase in investment credit on used property, by voice vote (July 17, Congressional Record S7857);

*Dole (for Metzenbaum) UP amendment 243,* of a technical and clarifying nature, by voice vote (July 18, Congressional Record S7923);

*Packwood UP amendment 246,* allowing the deduction for charitable contributions to be allowed for individuals who do not itemize deductions, by rollcall vote (No. 203), of 97 yeas, 1 nay (July 20, Congressional Record S7960);

*Stevens UP amendment 247,* eliminating the voting rights passthrough requirement for closely held corporations participating in Employee Stock Ownership Plans (ESOPS), by rollcall vote (No. 205), of 94 yeas, 3 nays (July 20, Congressional Record S7972);

*Dole UP amendment 248,* reducing the rate of cost recovery on 15-year real property other than low-income rental housing, after agreeing by rollcall vote (No. 206) (by 56 yeas to 40 nays) to Dole UP amendment 249, in the nature of a substitute (July 20, Congressional Record S7983);

*Heinz UP amendment 252,* requiring a study of various savings incentives for retirement, by voice vote (July 21, Congressional record S8055);

*Byrd of Va. UP amendment 260,* permitting successive income beneficiaries in a qualified subchapter S trust, by voice vote (July 22, Congressional Record S8163);

*Dole UP amendment 261,* reduces the rate of tax on newly discovered oil, by voice vote (July 22, Congressional Record S8182);

*Lugar UP amendment 262,* placing manufactured homes in the 1-year property class, by voice vote (July 23, Congressional Record S8213);

*Moynihan-D'Amato UP amendment 263,* allowing traders on floor of national securities exchange known as "specialists" to continue to use the "30-day-lookback" provisions of present law, by voice vote (July 23, Congressional Record S8214);

*Hatfield UP amendment 265,* relating to the Oregon veterans' mortgage subsidy bond program, by voice vote (July 23, Congressional Record S8224);

*Mattingly UP amendment 266,* extending the prohibition on fringe benefit regulations, by voice vote (July 23, Congressional Record S8225);

*Heinz modified UP amendment 269,* extending and revising the targeted jobs credit, by rollcall vote (No. 215) of 95 yeas, 3 nays (July 23, Congressional Record S8242);

*Dole (for Packwood) UP amendment 271,* extending the prepaid legal services tax exclusion for 3 years, by voice vote (July 23, Congressional Record S8260);

*Dodd UP amendment 272,* relating to the application of sec. 189 of the Internal Revenue Code of 1954, amortization of amount charged to capital account, by voice vote (July 23, Congressional Record S8263);

*Moynihan UP amendment 273,* providing transition rules for the tax straddles provisions, by voice vote (July 23, Congressional Record S8265);

*Dole UP amendment 274,* expressing the sense of the Senate that the conferees on the part of the Senate shall limit the revenue loss from the joint resolution for the fiscal year 1981 to $1,500,000,000 for the fiscal year 1982 to $38,300,000,000, for the fiscal year 1983 to $91,800,000,000, and for the fiscal year 1984 to $150,000,000,000, by rollcall vote (No. 216) of 95 yeas, 1 nay (July 23, Congressional Record S8279);

*Durenberger UP amendment 275,* eliminating the requirements that foundations distribute any excess of their realized income over 5 percent of their asset value, by voice vote (July 23, Congressional Record S8280);

*Boschwitz-Bentsen UP amendment 277,* allowing each member of an affiliated group to make certain ACRS elections, by voice vote (July 23, Congressional Record S8287);

*Sasser UP amendment 278,* simplifying the excise tax provisions relating to certain sporting goods, by voice vote (July 23, Congressional Record S8291);

*Tower modified amendment 507,* allowing the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to sec. 107 and subtitle B of title I of the Natural Gas Policy Act of 1978, by voice vote (July 23, Congressional Record S8289);

*Quayle UP amendment 279,* increasing to $40,000 the expenditures per dwelling unit of low-income housing eligible for 5-year amortization in certain situations providing for sale of the units to tenants, by voice vote (July 24, Congressional Record S8386);

*Heflin UP amendment 280, providing a credit against Federal income tax for expenses involved in the planting of pecan trees to replace pecan trees destroyed by Hurricane Frederick, by voice vote (July 24, Congressional Record S8327);*

*Sasser UP amendment 281,* expressing the sense of the Senate that the Senate Finance Committee report a bill to the Senate authorizing interfund borrowing or such other provisions as may be required by Nov. 15, 1981, by rollcall vote (No. 218) of 89 yeas, 4 nays (July 24, Congressional Record S8329);

*Chafee UP amendment 282,* repealing straight-line method for certain buildings replacing demolished historic structures, by voice vote (July 24, Congressional Record S8336);

*Baucus UP amendment 283,* raising the Federal estate tax exemption to $600,000, by voice vote (July 24, Congressional Record S8337);

*Lugar UP amendment 284,* clarifying the tax exemption for interest on obligations of volunteer fire departments, by voice vote (July 24, Congressional Record S8338);

**H.J. Res. 266★—Continued**

### SENATE ACTION—Continued

***Adopted:*—Continued**

*D'Amato UP amendment 286,* making permanent certain rules relating to travel expenses of State legislators, by voice vote (July 24, Congressional Record S8343);

*Symms UP amendment 287,* allowing an unlimited marital deduction for estate and gift tax purposes for the transfer of certain life estates to a spouse, by voice vote (July 24, Congressional Record S8345);

*Committee amendment,* subtitle C of title III of the committee amendment (dealing with employee stock ownership provisions), as amended by rollcall vote (No. 220) of 93 yeas, 1 nay (July 24, Congressional Record S8351);

*Kennedy UP amendment 288,* increasing the amount of the deduction allowable to a corporation in any taxable year for charitable contributions, by rollcall vote (No. 221) of 88 yeas, 5 nays (July 24, Congressional Record S8351);

*Stevens UP amendment 289,* providing for an investment tax credit for theatrical productions and game shows, by voice vote (July 24, Congressional Record S8354);

*Ford-Packwood UP amendment 290,* relating to the taxable income of a "principal campaign committee" of a candidate for election to Congress, by voice vote (July 24, Congressional Record S8356);

*Huddleston UP amendment 291,* redefining individuals eligible for earned income credit, by voice vote (July 24, Congressional Record S8357);

*Metzenbaum UP amendment 296,* providing for credit for certain household and dependent care expenses, by voice vote (July 24, Congressional Record S8443);

*Durenberger UP amendment 297,* providing for credit for certain household and dependent care expenses, by voice vote (July 24, Congressional Record S8445);

*Gorton-Jackson UP amendment 299,* relating to mutual savings banks having capital stock, by voice vote (July 27, Congressional Record S8471);

*Dole-Wallop UP amendment 300,* relating to foreign investment in U.S. real property interests, by voice vote (July 27, Congressional Record S8472);

*Glenn-Danforth UP amendment 301,* extending the research credit to materials and supplies and leased computer time, by voice vote (July 27, Congressional Record S8488);

*Glenn UP amendment 302,* suspending for a 1-year period regulations relating to allocation under sec. 861 of research and experimental expenditures, by voice vote (July 27, Congressional Record S8489);

*Mitchell modified UP amendment 303,* providing inventory reform for small business, by rollcall vote (No. 226) unanimous vote of 94 yeas (July 27, Congressional Record S8529);

*Heflin UP amendment 305,* requiring the Congressional Budget Office to monitor the economy and report to Congress its assessment of the economic situation, by voice vote (July 27, Congressional Record S8512);

*Nunn-Chiles amendment 492,* insuring the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code, and to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice, by rollcall vote (No. 225) of 28 yeas, 66 nays, Senate earlier rejected a motion to table the amendment (July 27, Congressional Record S8513);

*Cranston-Hayakawa UP amendment 306,* providing for treatment of public utility property for "normalization," by voice vote (July 27, Congressional Record S8535);

*Wallop-Durenberger UP amendment 307,* relating to the definition of "qualified person" for purposes of the at-risk rules, by voice vote (July 27, Congressional Record S8537);

*Matsunaga UP amendment 308 (modified amendment 495),* providing that the at-risk rules not apply to certain energy property, by rollcall vote (No. 228) unanimous vote of 97 yeas (July 28, Congressional Record S8580);

*Bentsen UP amendment 309, providing for a 1-percent limit on the percentage limitation on additions to loan loss revenues by banks for 1982, by voice vote (July 28, Congressional Record S8585);*

*Chiles UP amendment 310,* providing that (a) the President should adopt policies so as to insure the continued financial health, independence and availability of credit to small businesses, thrift institutions, small banks, small farms, residential construction, and not-for-profit institutions; (b) that the Board of Governors of the Federal Reserve System should exercise its regulatory powers to require that loans made for productive economic purposes, rather than to enable large firms to acquire smaller firms, and to assure that sufficient credit is available to protect the viability of thrift institutions without wholesale mergers or takeovers; and (c) that the President of the United States, the Board of Governors of the Federal Reserve System and the Congressional Budget Office shall each report to Congress on the actions taken to implement the above policies, and their success or failure, no later than Jan. 1, 1982, and no later than January of each succeeding year, by rollcall vote (No. 229) unanimous vote of 100 yeas (July 28, Congressional Record S8586);

*Melcher UP amendment 311,* providing for maximum rate of interest on certain transfers between related parties, by rollcall vote (No. 230) unanimous vote of 100 yeas (July 28, Congressional Record S8596);

*Symms UP amendment 312,* providing a judicial forum for individuals electing the extension of time for payment of estate tax, by voice vote (July 28, Congressional Record S8598);

*Symms UP amendment 313,* extending for 1 year the transitional rule to the generation-skipping provisions for wills and revocable trusts executed before June 11, 1976, by voice vote (July 28, Congressional Record S8599);

*Leahy UP amendment 314,* extending the same one-time capital gains tax exclusion granted elderly homeowners in 1978 to housholds in which at least one member is severely handicapped, by voice vote (July 28, Congressional Record S8601);

*Jepsen modified UP amendment 315,* providing a deduction for the adoption of a qualified child by the taxpayer, by voice vote (July 28, Congressional Record S8602);

*Dole UP amendment 318, of a technical nature, by voice vote (July 28, Congressional Record S8618);*

*Roth-Baucus UP amendment 319,* restoring declining balance rate on structures to 175 percent on a phased-in basis, by voice vote (July 28, Congressional Record S8622);

*DeConcini UP amendment 320,* clarifying employee stock ownership, by voice vote (July 28, Congressional Record S8626);

*Rudman modified UP amendment 322,* providing a credit against tax for certain home heating costs, by rollcall vote (No. 234) of 71 yeas, 25 nays (July 28, Congressional Record S8634);

*Huddleston UP amendment 323,* providing that the term "recovery property" does not include horses used for racing and horses over 11 years of age at the time the horses were placed in service; that horses shall be depreciated in the same manner as under sec. 167 as in effect for property placed in service on Dec. 31, 1980, and the useful lives of such horses may be determined under sec. 167 as in effect on such date, by voice vote (July 28, Congressional Record S8638);

## H.J. Res. 266★—Continued

### SENATE ACTION—Continued

***Adopted:*—Continued**

*Roth UP amendment 324,* modifying the investment tax rules applicable to railroad rolling stock, by voice vote (July 28, Congressional Record S8639);

*Garn-Hatch UP amendment 325,* amending sec. 274(b)(1)(C) of the Internal Revenue Code of 1954 with respect to the deductibility of gifts by employers to employees in recognition of length of service or achievement, by voice vote (July 28, Congressional Record S8640);

*Eagleton UP amendment 326,* providing for a special statement of requests for new budget authority, estimates of outlays and revenues, and estimates of deficits or surplus for the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, by rollcall vote (No. 235) of 97 yeas, 2 nays (July 29, Congressional Record S8698);

*Danforth (for Jepsen) UP amendment 328,* providing that the deduction for the adoption of a qualified child by a taxpayer be effective for years beginning after Dec. 1, 1980, by voice vote (July 29, Congressional Record S8708);

*Dole UP amendment 330,* relating to cash management, by voice vote (July 29, Congressional Record S8712);

*Byrd of W. Va. UP amendment 331,* relating to the treatment of coal utilization property for purposes of ACRS, by rollcall vote (No. 238) unanimous vote of 100 yeas (July 29, Congressional Record S8719);

*Dole UP amendment 332,* of a technical nature, by voice vote (July 29, Congressional Record S8730); and

*Dole UP amendment 333,* limiting the amount previously granted options which may qualify as incentive stock options, by voice vote (July 29, Congressional Record S8730).

***Rejected:***

*Moynihan amendment 489 (to amendment 488),* providing for borrowing by the Old-Age and Survivors Insurance Trust fund from the Disability Insurance Trust Fund or Hospital Insurance Trust Fund, tabled by rollcall vote (No. 188) of 51 yeas, 45 nays (July 16, Congressional Record S7741);

*Bradley UP amendment 223 (to amendment 488),* increasing the capital gains deduction to 70 percent, tabled by rollcall vote (No. 189) of 62 yeas, 36 nays (July 16, Congressional Record S7766);

*D'Amato UP amendment 225,* making permanent the partial exclusion of dividend and interest from gross income, tabled by rollcall vote (No. 190) of 56 yeas, 40 nays (July 16, Congressional Record S7773);

*Garn UP amendment 229 (to UP amendment 227),* including within the meaning of "qualified residential loan" any loan for agricultural purposes, any loan for acquisition of an automobile (within the meaning of sec. 4064(b)(1)), any small business loan, and any student loan, by rollcall vote (No. 194) of 36 yeas, 59 nays (July 16, Congressional Record S7800);

*Garn UP amendment 230 (to UP amendment 227),* lowering the reinvestment percentage from 75 percent to 50 percent, by rollcall vote (No. 195) of 33 yeas, 63 nays (July 16, Congressional Record S7803);

*Riegle modified UP amendment 234,* reducing corporate income tax rates, tabled by rollcall vote (No. 198) of 51 yeas, 41 nays (July 17, Congressional Record S7839);

*Boren UP amendment 235 (to UP amendment 234),* expressing the sense of the Senate that the President shall assure our allies at the Ottawa Summit that the United States will take immediate, direct and affirmative steps to lower significantly our domestic interest rates, tabled by rollcall vote (No. 197) of 53 yeas, 40 nays (July 17, Congressional Record S7840);

*Bradley UP amendment 241,* providing a 1-year targeted rate cut which distributes benefits to middle- and low-income individuals, by rollcall vote (No. 201) of 24 yeas, 61 nays (July 17, Congressional Record S7862);

*Riegle amendment 503,* restoring the minimum social security benefit for persons already on the benefit roles prior to December 1981, tabled by rollcall vote (No. 207) of 52 yeas, 46 nays (July 21, Congressional Record S8043)

*Bentsen UP amendment 254,* exempting independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, tabled by rollcall vote (No. 209), of 61 yeas, 38 nays (July 21, Congressional Record S8056);

*Kennedy UP amendment 256,* increasing amounts allowable as credits for investment in qualified industrial and residential facilities, tabled by rollcall vote (No. 208), of 54 yeas, 46 nays (July 21, Congressional Record S8059);

*Hollings UP amendment 259,* providing a 1-year targeted rate cut, by rollcall vote (No. 211), of 26 yeas, 71 nays (July 22, Congressional Record S8132);

*Dole amendment 509,* reducing the tax rates on newly discovered oil. (Amendments 509 and 510 were then withdrawn), by rollcall vote (No. 210), of 47 yeas, 49 nays (July 22, Congressional Record S8129);

*Bradley UP amendment 264,* providing targeted tax rate schedules, by rollcall vote (No. 216), of 42 yeas, 57 nays (July 23, Congressional Record S 8217);

*Bumpers-Kennedy UP amendment 267,* providing tageted tax rate reductions, by rollcall vote (No. 213), of 22 yeas, 76 nays (July 23, Congressional Record S8226);

*Hart UP amendment 268,* replacing individual rate reductions with indexing of such rates, by rollcall vote (No. 214), of 4 yeas, 93 nays (July 23, Congressional Record S8234);

*Kennedy UP amendment 276,* limiting the increase in the unified estate and gift credit to estates and donors with interests in small farms and businesses, by rollcall vote (No. 217), of 9 yeas, 87 nays (July 23, Congressional Record S8283);

*Kennedy UP amendment 285,* increasing the amount of the credit for the elderly, by rollcall vote (No. 219), of 44 yeas, 50 nays (July 24, Congressional Record S8340);

*Riegle UP amendment 298,* accelerating the deduction for two-income married couples, by rollcall vote (No. 222), of 35 yeas, 57 nays (July 27, Congressional Record S8468);

*Exon amendment 522,* reducing the third year tax cut if certain economic goals are not attained, by rollcall vote (No. 223), of 37 yeas, 58 nays (July 27, Congressional Record S8475);

*Kennedy modified amendment 521,* providing a credit against tax for certain home heating costs, by rollcall vote (No. 224), of 47 yeas, 48 nays (July 27, Congressional Record S8540);

*Heinz UP amendment 316,* relating to the tax treatment of industrial development bonds issued to finance pollution control or waste disposal facilities, by rollcall vote (No. 231), of 15 yeas, 84 nays (July 28, Congressional Record S8606);

*Bradley UP amendment 317,* allowing a credit against the tax imposed on an individual of 20 percent of the net increase in savings, by rollcall vote (No. 232), of 15 yeas, 84 nays (July 28, Congressional Record S8615);

**H.J. Res. 266★—Continued**

### SENATE ACTION—Continued

***Rejected:*—Continued**

*Biden UP amendment 321,* providing that no credit shall be allowed for expenses for household and dependent care services necessary for gainful employment to any taxpayer where both spouses have earned income and the total of their adjusted gross income is in excess of $30,000, by rollcall vote (No. 233), of 8 yeas, 90 nays (July 28, Congressional Record S8629);
*Motion to reconsider the vote by which UP amendments 296 and 297 were agreed to,* providing for credit for certain household and dependent care expenses, tabled by rollcall vote (No. 227), of 94 yeas, 1 nay (July 28, Congressional Record S8579);
*Baucus UP amendment 327,* increasing the amount of certain depreciation assets which may be expensed to $25,000, by rollcall vote (No. 236), of 45 yeas, 55 nays (July 29, Congressional Record S8701); and
*Kennedy UP amendment 329,* disallowing the deduction for one-half the expense of business meals, by rollcall vote (No. 237), of 12 yeas, 87 nays (July 29, Congressional Record S8708).

***(See further action on H.R. 4242)***

### FURTHER SENATE ACTION

July 29, 1981.—H.J. Res. 266 was read a third time and returned to the calendar pursuant to previous order.
Sept. 29, 1981.—Senate passed after not agreeing to the committee tax amendments which had been inserted in the text of H.R. 4242 on July 31, 1981.

### RESOLUTION SIGNED

Sept. 30, 1981.—Signed by the President.

**(Public Law 97-48)**

### PRINTED AMENDMENTS TO H.J. RES. 266

H.J. Res. 266 Amdt. No. 485 July 13, 1981

MR. D'AMATO

Increases and makes permanent the partial exclusion of interest from gross income.

H.J. Res. 266 Amdt. No. 487 July 15, 1981

MR. KENNEDY AND MR. TSONGAS

Increases amounts available as credits for investments in qualified industrial and residential facilities.

H.J. Res. 266 Amdt. No. 488 July 15, 1981

MR. DOLE

Indexes certain provisions of the Internal Revenue Code of 1954.

H.J. Res. 266 Amdt. No. 489 July 15, 1981

MR. MOYNIHAN AND MESSRS. BAUCUS, BUMPERS, BYRD OF W. VA., CHILES, CRANSTON, KENNEDY, AND MITCHELL

Re: Borrowing of funds by the OASI Trust Fund from the Disability Insurance Trust Fund or the Hospital Insurance Trust Fund.

H.J. Res. 266 Amdt. No. 490 July 15, 1981

MR. WEICKER

Promotes capital investment in small business by reducing the corporate tax rate on the first $50,000 of taxable income in three phases.

H.J. Res. 266 Amdt. No. 491 July 16, 1981

MR. MATHIAS

Eliminates the marriage tax penalty.

H.J. Res. 266 Amdt. No. 492 July 16, 1981

MR. NUNN AND MESSRS. BENTSEN, BOREN, CHILES, COHEN, DECONCINI, DOMENICI, EXON, HOLLINGS, JACKSON, JOHNSTON, LONG, MATTINGLY, PRYOR, RANDOLPH, ROTH, RUDMAN, SCHMITT, STENNIS, AND ZORINSKY

Re: Confidentiality of information filed by the Internal Revenue Service.

H.J. Res. 266 Amdt. No. 493 July 16, 1981

MR. BENTSEN

Postpones the special rule for leases under the accelerated cost recovery system until 1992.

H.J. Res. 266 Amdt. No. 494 July 16, 1981

MR. BENTSEN AND MESSRS. ANDREWS, BOREN, BURDICK, CANNON, CRANSTON, DECONCINI, DIXON, HUDDLESTON, INOUYE, JOHNSTON, MELCHER, NICKLES, SASSER, SIMPSON, STENNIS, AND TOWER

Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266★—Continued**

## PRINTED AMENDMENTS TO H.J. RES. 266—Continued

H.J. Res. 266 Amdt. No. 495 July 16, 1981

MR. MATSUNAGA

Provides that the at-risk rules not apply to certain energy property.

H.J. Res. 266 Amdt. No. 496 July 17, 1981

MR. GLENN

Re: Tax credit for research and experimental expenditures.

H.J. Res. 266 Amdt. No. 497 July 17, 1981

MR. GLENN

Provides that deductions for research and experimental expenses for activities within the United States be allocable to domestic income sources.

H.J. Res. 266 Amdt. No. 500 July 18, 1981

MR. MATHIAS AND MESSRS. BAUCUS AND WILLIAMS

Provides an opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

H.J. Res. 266 Amdt. No. 501 July 20, 1981

MR. MELCHER AND MR. EXON

Places a maximum limit on the imputed interest rate.

H.J. Res. 266 Amdt. No. 502 July 20, 1981

MR. MATTINGLY

Re: Extension of prohibition on fringe benefit regulations.

H.J. Res. 266 Amdt. No. 503 July 20, 1981

MR. RIEGLE

Restores the minimum social security benefit for persons already on the benefit rolls prior to December 1981.

H.J. Res. 266 Amdt. No. 504 July 20, 1981

MR. RIEGLE AND MESSRS. BYRD OF W. VA., BURDICK, CRANSTON, DECONCINI, DIXON, DODD, EAGLETON, JOHNSTON, KENNEDY, LEVIN, MELCHER, METZENBAUM, MITCHELL, MOYNIHAN, PELL, PRYOR, RANDOLPH, SARBANES, SASSER, TSONGAS, WILLIAMS, AND ZORINSKY

Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

H.J. Res. 266 Amdt. No. 505 July 21, 1981

MR. HEINZ AND MR. DODD

Phases out and repeals the amortization requirements for real property construction period interest and taxes.

H.J. Res. 266 Amdt. No. 506 July 21, 1981

MR. KENNEDY AND MESSRS. PELL AND RUDMAN

Provides a credit against tax for certain home heating costs.

H.J. Res. 266 Amdt. No. 507 July 21, 1981

MR. TOWER

Allows the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to sec. 107 of subtitle B of title I of the Natural Gas Policy Act of 1978.

H.J. Res. 266 Amdt. No. 508 July 21, 1981

MR. DOLE

Repeals retroactivity of stock option provisions in Senate reported bill.

**H.J. Res. 266★—Continued**

## PRINTED AMENDMENTS TO H.J. RES. 266—Continued

H.J. Res. 266 Amdt. No. 509 July 21, 1981

Mr. Dole and Messrs. Boren, Nickles, and Wallop

Reduces rate of tax on newly discovered oil.

H.J. Res. 266 Amdt. No. 510 July 21, 1981

Mr. Domenici and Messrs. Nickles, Schmitt, and Tower

Reduces rate of tax on heavy oil and incremental tertiary oil.

H.J. Res. 266 Amdt. No. 511 July 22, 1981

Mr. Long

Provides for expense-method depreciation.

H.J. Res. 266 Amdt. No. 512 July 22, 1981

Mr. Heinz and Messrs. Hart and Packwood

Re: Tax treatment of industrial development bonds issued to finance pollution control or waste disposal facilities.

H.J. Res. 266 Amdt. No. 513 July 22, 1981

Mr. Moynihan and Messrs. Baucus, D'Amato, and Williams

Changes certain accounting rules related to inventory.

H.J. Res. 266 Amdt. No. 514 July 22, 1981

Mr. Percy

Provides transition rules for the tax straddle provisions in H.J. Res. 266.

H.J. Res. 266 Amdt. No. 519 July 23, 1981

Mr. Bentsen

Makes permanent the present percentage limitation on additions to loan loss reserves by banks.

H.J. Res. 266 Amdt. No. 520 July 23, 1981

Mr. Byrd of W. Va. and Messrs. Ford, Huddleston, Inouye, Jackson, Mathias, Matsunaga, Metzenbaum, and Randolph

Re: Treatment of coal utilization property for purposes of ACRS.

H.J. Res. 266 Amdt. No. 521 July 24, 1981

Mr. Kennedy and Messrs. Dodd, Mitchell, Moynihan, Pell and Rudman

Provides a credit against tax for certain home heating costs.

H.J. Res. 266 Amdt. No. 522 July 24, 1981

Mr. Exon and Messrs. Boren, Bradley, Dixon, Nunn, and Pressler

Reduces the third year tax cut if certain economic goals are not attained.

**H.J. Res. 519★ June 23, 1982**

To provide for a temporary increase in the public debt limit.

(Provides a public debt limit (total temporary and permanent) of $1,143,100,000,000 through Sept. 30, 1982.)

June 23, 1982.—Held at the desk in the Senate.
June 23, 1982.—Passed by the Senate, without amendment, by rollcall vote (No. 198), of 49 yeas, 41 nays (Congressional Record S7379).

### BILL SIGNED

June 28, 1982.—Signed by the President.

**(Public Law 97-204)**

**H.J. Res. 520★ June 23, 1982**

To provide for a temporary increase in the public debt limit.

(Provides a public debt limit (total temporary and permanent) of $1,290,200,000,000 through Sept. 30, 1983.)

June 24, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

**H.J. Res. 520★—Continued**

### BILL REPORTED

Aug. 11, 1982.—Reported favorably to the Senate, with an amendment in the nature of a sustitute (no written report) increasing the debt limit to $1,290,200,000,000 but changing the temporary limit into a permanent debt limit that will become effective on Oct. 1, 1982.

### SENATE ACTION

Aug. 16-19, Sept. 8-10, 13-17, 21-23, 1982.—Considered and passed by the Senate, by rollcall vote (No. 354), of 50 yeas, 41 nays (Congressional Record S12015) after taking the following action on amendments within the jurisdiction of the Committee on Finance:

***Adopted:***

*Dole amendment No. 2030,* decreasing the holding period required for long-term capital gain or loss treatment, by voice vote (Aug. 17, Congressional Record S10705 (also discussed Aug. 16, Congressional Record S10575)); and

*Dole UP amendment No. 1249,* in the nature of a substitute, decreasing the holding period required for long-term capital gain or loss treatment, by voice vote (Aug. 17, Congressional Record S10710).

(Bill was subsequently recommitted and reported back without amendment.)

### RESOLUTION SIGNED

Sept. 30, 1982.—Signed by the President.

**(Public Law 97-270)**

### PRINTED AMENDMENTS TO H.J. RES. 520

H.J. Res. 520 Amdt. No. 2023 Aug. 13, 1982

MR. COHEN AND MR. LEVIN

Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

H.J. Res. 520 Amdt. No. 2030 Aug. 16, 1982

MR. DOLE AND MR. BYRD OF VA.

Decreases the holding period required for long-term capital gain or loss treatment.

H.J. Res. 520 Amdt. No. 2033 Aug. 17, 1982

MR. SPECTER

Relating to access to the courts in antidumping and countervailing duty cases.

H.J. Res. 520 Amdt. No. 2035 Aug. 17, 1982

MR. METZENBAUM AND MESSRS. DIXON, EAGLETON, HEINZ, LEVIN, AND RIEGLE

Extends expiration date of Federal supplemental benefits program.

H.J. Res. 520 Amdt. No. 2037 Aug. 18, 1982

MR. SCHMITT

Establishing a program of Federal supplemental unemployment compensation.

H.J. Res. 520 Amdt. No. 2042 Aug. 19, 1982

MR. HUMPHREY

Eliminates the withholding on interest and dividends after June 30, 1985, and to require the Secretary to conduct alternative methods of compliance.

H.J. Res. 520 Amdt. No. 3278 Sept. 16, 1982

MR. COHEN AND MESSRS. BIDEN, BOREN, BURDICK, CHAFEE, COCHRAN, DURENBERGER, HEINZ, LEAHY, PELL, QUAYLE, RIEGLE, AND SASSER

Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

H.J. Res. 520 Amdt. No. 3280 Sept. 17, 1982

MR. SYMMS AND MESSRS. BENTSEN, RANDOLPH, AND STAFFORD

Extends for 1 year the taxes authorized by law to be collected for the Highway Trust Fund established pursuant to the Highway Revenue Act of 1956.

# HOUSE BILLS REFERRED TO COMMITTEE

**H.R. 1184**

To amend the Tariff Schedules of the United States regarding the rate of duty that may be proclaimed by the President with respect to sugar imports.

(Increases the range over which the President may adjust the tariff on sugar imports.)

Oct. 19, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

Jan. 5, 1982.—Report from the International Trade Commission (memorandum).

**H.R. 1524★** **Sept. 22, 1982**

To amend the Internal Revenue Code of 1954 to provide that certain procedures and adjustments shall be treated as inconsistent with the normalization method of treating public utility property.

Sept. 27, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

### BILL REPORTED

Sept. 30, 1982.—Reported favorably to the Senate (**S. Rept. 97-643**) with the following amendments, providing:
- (a) Same provisions as the House bill regarding normalization method for public utility property;
- (b) a deduction equal to the fair market value of any literary, musical, artistic composition, letter, or memorandum created by the taxpayer; and
- (c) a decrease in the holding period required (from 1 year to 6 months) for long-term capital gains.

***(See further action on H.R. 4961.)***

### PRINTED AMENDMENTS TO H.R. 1524

H.R. 1524 Amdt. No. 4969 Dec. 7, 1982

MR. ARMSTRONG

Limits the amount allowable to any taxpayer as a deduction for qualified artistic charitable contibutions to 50 percent of the adjusted gross income of the taxpayer attributable to artistic endeavors for any taxable year.

H.R. 1524 Amdt. No. 4970 Dec. 7, 1982

MR. ARMSTRONG

Requires that property comprising a qualified artistic charitable contribution be exhibited by the donee for at least 1 year prior to the date of the contribution.

H.R. 1524 Amdt. No. 4971 Dec. 7, 1982

MR. ARMSTRONG

Requires that the value of a qualified artistic charitable contribution be appraised by an accredited appraiser.

H.R. 1524 Amdt. No. 4972 Dec. 7, 1982

MR. ARMSTRONG

Reduces the amount allowable as a deduction for artistic charitable contributions to 50 percent of the fair market value of the property.

H.R. 1524 Amdt. No. 4973 Dec. 7, 1982

MR. ARMSTRONG

Reduces the amount allowable as a deduction for artistic charitable contributions to 150 percent of the basis in the property.

H.R. 1524 Amdt. No. 4974 Dec. 7, 1982

MR. ARMSTRONG

Limits the amount allowable to any taxpayer as a deduction for qualified artistic charitable contributions to $5,000 for any taxable year.

H.R. 1524 Amdt. 4975 Dec. 7, 1982

MR. ARMSTRONG

Limits the deduction for qualified artistic charitable contributions to artistic compositions.

H.R. 1524 Amdt. No. 4976 Dec. 7, 1982

MR. ARMSTRONG

Permits a charitable deduction of up to 20 cents per mile for use of a motor vehicle for a charitable purpose.

## H.R. 1553★

To provide for a temporary increase in the public debt limit.

(Increases the public debt limit to $985,000,000,000 (total permanent and temporary), through Sept. 30, 1981.)

### SENATE ACTION

Feb. 5, 1981.—Received in the Senate and placed on the Calendar.

Feb. 5, 1981.—Considered by the Senate (Congressional Record S990).

Feb. 6, 1981.—Passed by the Senate, by rollcall vote (No. 23), of 73 yeas, 18 nays (Congressional Record S1146), after taking the following action on amendments thereto:

***Rejected:***

*Byrd of West Virginia amendment No. 3 (modified),* decreasing the total public debt limit to $963,000,000,000, through Sept. 30, 1981. Senate agreed to a motion to table the amendment, by rollcall vote (No. 22), of 52 yeas, 41 nays (Feb. 6, Congressional Record S1130).

***Withdrawn:***

*Jepsen amendment No. 2,* imposing an embargo on all goods and services to the Soviet Union (Feb. 6, Congressional Record S1125); and

*McClure UP amendment No. 5,* increasing the total public debt limit to $1,004,000,000,000 (Feb. 6, Congressional Record S1140).

### BILL SIGNED

Feb. 7, 1981.—Signed by the President.

**(Public Law 97-2)**

### AMENDMENTS TO H.R. 1553

H.R. 1553 Amdt. No. 2 — Feb. 5, 1981

MR. JEPSEN AND MESSRS. ANDREWS, BOREN, DOLE, GRASSLEY, LEVIN, WEICKER.

Imposes an embargo on the export of all goods or services to the Soviet Union during any period which the President imposes an embargo on the export of grain or any other agricultural product to such country (including the present embargo).

H.R. 1553 Amdt. No. 3 — Feb. 5, 1981

MR. BYRD OF WEST VIRGINIA AND MESSRS. BAUCUS, BOREN, BRADLEY, BUMPERS, CHILES, GLENN, HART, INOUYE, LEVIN, MATSUNAGA.

Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**H.R. 1635★** **Oct. 7, 1981**

For the relief of the Jefferson County Mental Health Center, Inc., and of certain current and former employees thereof.

(Provisions relating to Jefferson County Mental Health Center included in H.R. 4961 as reported by the Finance Committee)

Sept. 23, 1982.—Reported favorably to the Senate (**S. Rept. 97-576**) with an amendment in the nature of a substitute providing a nonrefundable credit for 50 percent of tuition expenses paid to private elementary and secondary schools for certain qualified dependents of the taxpayer. The maximum credit is $100 in 1983, $200 in 1984, and $300 in 1985 and subsequent years. The maximum credit amount is phased down for taxpayers with adjusted gross incomes of greater than $40,000 and no credit is allowed for taxpayers with adjusted gross income of $50,000 or more. For tuition expenses to be creditable, a school cannot follow a racially discriminatory policy.

**H.R. 2540★**

To authorize appropriations for the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1982, and for other purposes.

## HOUSE BILL

(Authorizes appropriations for fiscal year 1982 of $18,501,000 for the U.S. International Trade Commission, of $480,001,000 for the U.S. Customs Service, and of $10,000,000 for the Office of the U.S. Trade Representative.)

## SENATE ACTION

June 4, 1981.—Placed on the Senate Calendar.

**H.R. 3191★** **Dec. 16, 1982**

To amend the Internal Revenue Code of 1954 to exempt conventions, et cetera, held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

Dec. 20, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

*(See action on H.R. 6211)*

## H.R. 3982★

To provide for reconciliation pursuant to section 301 of the first concurrent resolution on the budget for the fiscal year 1982.

### SENATE ACTION

July 8, 1981.—Ordered placed on the calendar.

July 13, 1981.—Passed by the Senate, by voice vote after deleting all after the enacting clause and inserting the text of S. 1377 as passed by the Senate. *(See S. 1377 for summary of provisions.)*

### CONFERENCE ACTION

July 13, 1981.—Senate requested a conference with the House and named the following conferees from the Committee on Finance: Messrs. Dole, Danforth, Chafee, Long, and Byrd of Va.

July 15, 1981.—House disagreed with the amendments of the Senate, agreed to a conference with the Senate, and named the following conferees from the Committee on Ways and Means: Messrs. Rostenkowski, Gibbons, Pickle, Rangel, Stark, Jacobs, Ford, Conable, Duncan, Archer, and Vander Jagt.

July 29, 1981.—Conference report filed in the House (**H. Rept. 97-208**).

July 31, 1981.—House and Senate agreed to conference report.

### CONFERENCE AGREEMENT

#### Matters Within Finance Committee's Jurisdiction

#### PROVISIONS RELATING TO MEDICARE AND MEDICAID

##### NUTRITIONAL THERAPY UNDER END-STAGE RENAL DISEASE PROGRAM

The conference agreement does not include this provision.

##### ELIMINATION OF CARRYOVER FROM PREVIOUS YEAR OF INCURRED EXPENSES FOR MEETING THE PART B DEDUCTIBLE

The conference agreement repeals the provision of current law that permits beneficiaries to count expenses incurred in the last quarter of the previous calendar year in determining whether they have met the annual part B deductible for the current year.

##### INCREASE IN PART B DEDUCTIBLE

The conference agreement increases the part B deductible to $75 beginning in calendar year 1982.

##### CHANGES TO PART B PREMIUM TO CONFORM TO TITLE II CHANGES

The conference agreement does not include this provision.

##### INCREASES IN THE PART B PREMIUM

The conference agreement does not include this provision.

##### ADJUSTMENT IN PAYMENT FOR INAPPROPRIATE HOSPITAL SERVICES

The conference agreement eliminates the occupancy test for both medicare and medicaid. The conference agreement provides for no reduction in the payment rate where the Secretary determines that there is no excess of hospital beds in either the individual hospital or in the area which could be converted for use in providing long-term care services (no reduction will be made in the case of a public hospital if: (a) such hospital itself has no excess beds and is part of a public hospital system which, in the aggregate, has no excess of hospital beds; or (b) such hospital, which is not part of a public hospital system in the area, has no excess of hospital beds).

##### INCENTIVE REIMBURSEMENT RATE FOR RENAL DIALYSIS SERVICES

The conference agreement requires the Secretary of Health and Human Services to prescribe in regulation a method (or methods) for determining the amounts of payments to be made for renal dialysis services incorporating in a single reimbursement rate structure, reimbursement for dialysis treatments in a facility and dialysis treatments in the home setting.

##### LIMITS ON REIMBURSEMENT TO HOME HEALTH AGENCIES

The conference agreement reduces from the 80th to the 75th percentile the medicare reimbursement limits currently applied to home health agency costs (the conference agreement permits continuation of the Secretary's authority to grant exemptions and exceptions from the reimbursement limits).

##### CIVIL MONEY PENALTIES

The conference agreement authorizes the Secretary to impose a civil money penalty of up to $2,000 for fraudulent claims under medicare or medicaid, to impose an assessment of twice the amount of the fraudulent claim, and to bar from participation persons determined to have filed a fraudulent claim. There would be a right to written notice and an opportunity for a hearing on the record.

The conference agreement deletes the reference to exhaustion of judicial remedies and provides that no penalties will be assessed nor payment prohibited until all administrative remedies have been exhausted.

##### UTILIZATION GUIDELINES FOR THE PROVISION OF HOME HEALTH SERVICES

The conference agreement requires the Secretary of Health and Human Services to establish and provide for the implementation of utilization guidelines for home health services by Oct. 1, 1981.

##### TECHNICAL CORRECTIONS FOR ERRORS MADE BY THE "MEDICARE AND MEDICAID AMENDMENTS OF 1980"

The conference agreement restores a provision that was erroneously deleted by Public Law 96-499 (the provision limited part B reimbursement to the lower of the provider's customary charge or reasonable cost of the covered services). The conference agreement makes several other minor technical and clerical corrections.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### PROVISIONS RELATING TO MEDICARE AND MEDICAID—Continued

#### STATUTORY GUIDELINES FOR IMPLEMENTING AFDC HOME HEALTH AIDE DEMONSTRATION

The conference agreement requires the Secretary to establish by Oct. 1, 1981, such guidelines and regulations as are necessary to assure that agreements with the States for the conduct of demonstration projects for the training and employment of AFDC recipients as homemakers and home health aides, as provided for by Public Law 96-499, are entered into by Jan. 1, 1982.

#### PROFESSIONAL STANDARDS REVIEW ORGANIZATIONS

The conference agreement directs the Secretary to assess, not later than Sept. 30, 1981, the relative performance of each Professional Standards Review Organization (PSRO) in: (1) monitoring the quality of patient care, (2) reducing unnecessary utilization, and (3) managing its activities effectively. The conference agreement authorizes the Secretary, based on this assessment, to terminate up to 30 percent of current PSRO's by the end of fiscal year 1982.

The conference agreement provides States the option of contracting with PSRO's for medicaid review and provides for a 75-percent Federal matching rate for the costs of review.

The conference agreement permits, instead of requiring, as under current law, PSRO's to delegate review to hospitals where the hospital demonstrates its effectiveness in conducting such review.

The conference agreement repeals the provision of current law which authorizes the Secretary to require review of ancillary, ambulatory, and long-term care services only where the cost effectiveness of such review has already been demonstrated. The conference agreement thereby allows the Secretary to permit PSRO's to review such services.

#### REPEAL OF UTILIZATION REVIEW COMMITTEE REQUIREMENT

The conference agreement does not include this provision.

#### MEDICARE AS SECONDARY PAYOR TO FEDERAL EMPLOYEES HEALTH BENEFITS (FEHB) PROGRAM

The conference agreement does not include this provision.

#### MEDICARE HOSPITAL REIMBURSEMENT EXPERIMENTS

The conference agreement repeals the provision of current law limiting the number of statewide medicare hospital reimbursement demonstration projects to six.

#### PAYMENTS TO PROMOTE CLOSING AND CONVERSION OF UNDERUTILIZED FACILITIES

The conference agreement provides for reimbursement for capital-related and increased operating costs associated with closing or conversion to approved use, of underutilized beds or services in hospitals.

#### LIMITATION ON MEDICARE AND MEDICAID PAYMENTS FOR CERTAIN DRUGS

The conference agreement prohibits payments under medicare part B and medicaid for those prescription drugs which were approved prior to the 1962 amendments to the Federal Food, Drug, and Cosmetic Act and which the Secretary, or his delegate, determines to be less than effective in use.

#### WITHHOLDING OF PAYMENTS FOR CERTAIN MEDICAID PROVIDERS

The conference agreement authorizes the Secretary to offset, from reimbursements due to medicare providers, overpayments made to them under medicaid in cases where the provider has terminated or substantially reduced his participation in medicaid. The conference agreement provides that State medicaid agencies would be reimbursed from amounts recovered.

#### ELIMINATION OF NEED FOR OCCUPATIONAL THERAPY AS A BASIS FOR ENTITLEMENT TO HOME HEALTH SERVICES

The conference agreement eliminates occupational therapy as a qualifying criterion for home health benefits.

#### ELIMINATION OF UNLIMITED OPEN ENROLLMENT; RESTRICTIONS ON NEW STATE BUY-IN AGREEMENTS

The conference agreement repeals the provision of Public Law 96-499 which provided for continuous open enrollment under medicare part B and reinstitutes the annual January-March enrollment period.

#### PNEUMOCOCCAL VACCINE

The conference agreement does not include this provision. The conferees intend that a one-time announcement informing medicare beneficiaries of the pneumococcal vaccine benefit be included in a regular mailing of social security checks.

#### CRITERIA FOR DETERMINING REASONABLE CHARGE FOR PHYSICIAN'S SERVICES

The conference agreement does not include this provision.

#### LIMITATION ON REASONABLE CHARGE FOR OUTPATIENT SERVICES

The conference agreement requires the Secretary to establish by regulation limitations on costs or charges that will be considered reasonable for outpatient services provided by hospitals, community health centers or clinics and by physicians utilizing these facilities.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### PROVISIONS RELATING TO MEDICARE AND MEDICAID—Continued

#### MEDICARE PAYMENTS SECONDARY IN CASES OF END-STAGE RENAL DISEASE

The conference agreement requires in the case of renal disease beneficiaries, that medicare pay for the beneficiary's care in the usual manner and then obtain reimbursement from the beneficiary's private group health insurance plan for the items and services covered by that plan until such time as the Secretary determines that the beneficiary's plan has begun to make payments as promptly as would be the case if medicare were making the payment.

### PROVISIONS RELATING TO MEDICARE

#### ELIMINATION OF COVERAGE OF ALCOHOL DETOXIFICATION FACILITY SERVICES

The conference agreement repeals the provision in present law under which reimbursement for inpatient alcohol detoxification services in freestanding facilities is authorized.

#### $1 COPAYMENT FOR EACH OF FIRST 60 DAYS IN HOSPITAL

The conference agreement does not include this provision.

#### MAKING PART A COINSURANCE CURRENT WITH THE YEAR IN WHICH SERVICES ARE FURNISHED

The conference agreement bases part A coinsurance on the current year's deductible, rather than the deductible in effect at the time the beneficiary's spell of illness began.

#### MAKING PART A COINSURANCE AND DEDUCTIBLE MORE CURRENT

The conference agreement makes the part A deductible and coinsurance more current by adding $5 to the base figure of $40 in the formula that is used in the annual determination of the inpatient hospital deductible.

#### OFFSET OF INTEREST AND OTHER INCOME ON FUNDED DEPRECIATION

The conference agreement does not include this provision.

#### LIMITS ON REIMBURSEMENT TO HOSPITALS

The conference agreement lowers medicare's reimbursement limits on hospital inpatient general routine operating costs from 112 percent to 108 percent of the mean costs of each comparable group of hospitals under the methodology now used to make such determinations, or to some other no less stringent limit. The conference agreement continues the Secretary's current authority to permit exemptions (e.g. for a sole community provider) and exceptions from the limits.

#### REPEAL OF STATUTORY TIME LIMITATION ON AGREEMENTS WITH SKILLED NURSING FACILITIES

The conference agreement repeals the provision in present law that requires skilled nursing facility provider agreements to be renewed on an annual basis.

#### REPEAL OF TEMPORARY DELAY IN PERIODIC INTERIM PAYMENTS (PIP)

The conference agreement repeals the provision in Public Law 96-499 relating to a temporary delay in periodic interim payments.

#### REDUCTION IN THE 8½ PERCENT ROUTINE NURSING SALARY-COST DIFFERENTIAL

The conference agreement provides for a reduction in the routine nursing salary cost differential to 5 percent, and requires the Comptroller General to conduct a study to determine the extent to which higher payments are justified and report back to Congress.

#### ELIMINATION OF CERTAIN DENTAL COVERAGE

The conference agreement does not include this provision.

### PROVISIONS RELATING TO MEDICAID

#### REDUCTION IN MEDICAID PAYMENTS TO THE STATES

The conference agreement provides that the amount of Federal matching payments to which a State is otherwise entitled is to be reduced by 3 percent in fiscal year 1982, 4 percent in fiscal year 1983, and 4.5 percent in fiscal year 1984. A State could lower the amount of its reduction by one percentage point for each of the following: (a) operating a qualified hospital cost review program, (b) sustaining an unemployment rate exceeding 150 percent of the national average; and (c) demonstrating recoveries from fraud and abuse and, with respect to fiscal year 1982, third party recoveries equal to 1 percent of Federal payments. A State is entitled to a dollar for dollar offset in its reductions if total Federal medicaid expenditures in a year fall below a specified target amount.

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**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### PROVISIONS RELATING TO MEDICAID—Continued

### REDUCTION IN MEDICAID PAYMENTS TO THE STATES—CONTINUED

The conferees note that this approach to reducing Federal medicaid expenditures does not preclude Arizona, which does not currently have medicaid program, from establishing one. The reduction and bonuses are applicable to the existing programs in the 49 States and the District of Columbia. The territories are excluded from the reduction and offset provisions. The territories are subject to the following limitations on Federal expenditures: Puerto Rico—$45 million; Virgin Islands—$1.5 million; Guam—$1.4 million; and the Northern Mariana Islands—$350,000.

### FEDERAL MEDICAL ASSISTANCE PERCENTAGE FORMULA

The conference agreement does not include the provision which lowers the minimum Federal share of State's payments for medicaid from 50 percent to 40 percent.

The conference agreement provides for a study by the General Accounting Office of the Federal medical assistance percentage.

### HOSPITAL REIMBURSEMENT RATE DETERMINATION

The conference agreement repeals the current law provision. It requires that State payments for inpatient hospital services be "reasonable and adequate to meet the costs which must be incurred by efficiently and economically operated facilities" in order to meet applicable laws and quality and safety standards.

The conference agreement does not include the provision which would require States as of Oct. 1, 1983, to use a prospective payment system for inpatient hospital services.

The conference agreement requires the Secretary to develop, by Mar. 31, 1982, a prospective payment methodology for inpatient hospital services and requires the Secretary to develop a model prospective payment methodology for inpatient hospital services which could be used both under the medicare and medicaid programs.

The conference agreement requires that States provide assurances satisfactory to the Secretary, for the filing of uniform cost reports by each hospital and periodic audits by the State of such reports.

### COMPETITIVE ARRANGEMENTS FOR PAYMENT FOR LABORATORY SERVICES AND MEDICAL DEVICES

The conference agreement amends the current freedom of choice requirements to authorize States to purchase laboratory services or medical devices through a competitive bidding process or otherwise in order for such arrangements to be approved, the Secretary must find that adequate services or devices will be available; in the case of laboratory services, that the laboratories selected meet applicable quality standards and do no more than 75 percent of their business with medicaid and medicare.

### WAIVER OF MEDICAID REQUIREMENTS

The conference agreement amends current law to permit a State to: (a) require individuals who overutilize services to use particular providers, and (b) limit the participation of providers, which the State has found (after notice and opportunity for a hearing in accordance with State administrative practices) to have, in a significant number or proportion of cases, abused the program.

The conference agreement authorizes the Secretary to waive certain requirements of law to achieve certain program purposes provided he finds them to be cost effective, efficient, and not inconsistent with program intent.

The conference agreement also provides that the Secretary may approve under the waiver authority, State restrictions on providers or practitioners from or through whom an individual may obtain services (other than emergency services and including drugs) provided: (a) such providers or practitioners must accept and comply with the reimbursement quality and utilization standards under the State plan; (b) such restrictions are consistent with access, quality, and efficient and economic provision of care and services; and (c) such restriction does not descriminate among classes of providers on grounds unrelated to their demonstrated effectiveness and efficiencies in providing services. The Secretary shall for purposes of evaluating waiver requests, develop performance standards for cost effective provision of services, based on such criterion as length-of-stay or cost per admission.

### ELIMINATION OF EPSDT PENALTY

The conference agreement repeals the current law provision which subjects States to a 1-percent reduction in Federal matching payments under their aid to families with dependent children program (AFDC) if they fail to meet certain performance standards for early periodic screening, diagnosis, and treatment (EPSDT) services under medicaid. The conference agreement further incorporates the EPSDT standards under title XIX.

### REPEAL OF REQUIRED MEDICAID COVERAGE FOR INDIVIDUALS AGED 18-20

The conference agreement repeals the requirement that States provide medicaid coverage to persons under 21 who would be eligible for AFDC if attending school and instead makes coverage of such individuals optional.

The conference agreement allows States which choose to cover children under medicaid who would be eligible for AFDC except for a school attendance requirement to limit such coverage to children under 21, 20, 19, or 18, or any reasonable category of such children.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### PROVISIONS RELATING TO MEDICAID—Continued

#### REMOVAL OF MEDICARE REASONABLE CHARGE LIMITATION

The conference agreement repeals the requirement that State medicaid payments for physicians' services and certain medical supplies and laboratory services cannot exceed reasonable charge levels established under medicare.

#### OPTIONS FOR THE PROVISION OF HOME AND COMMUNITY-BASED CARE AND REQUIREMENT OF PREADMISSION SCREENING FOR LONG-TERM CARE PATIENTS

The conference agreement authorizes the Secretary to waive Federal requirements to enable a State to cover personal care services and other services pursuant to an individual plan of care to persons who would otherwise require institutionalization.

The conference agreement provides that the Secretary may not approve such coverage unless the State provides assurances that implementation would not result in a level of expenditures for all long-term services greater than the level of expenditures without coverage for such noninstitutional services.

The conference agreement specifies that the total of all medical assistance for services provided to individuals who would qualify for community-based care under the State program may not exceed, on an average per capita basis, the total expenditures which would be incurred for such individuals if they were institutionalized. In determining the per capita costs the conferees expect the costs of medical assistance for these community-based care recipients will be divided by the number of individuals who are determined likely to be institutionalized without these services.

The conference agreement authorizes the Secretary to grant a waiver only if a State assures that necessary safeguards have been taken to protect the health and welfare of any recipients of such services.

The conference agreement also requires States to provide assurances that they will maintain appropriate financial records documenting the cost of services provided pursuant to the waiver; such records must be made available on request to the Secretary.

The conference agreement provides that a waiver granted a State under this provision shall be for 3 years, and may include a one-time waiver of statewideness. Upon request of the State, the waiver shall be extended for additional 3-year periods unless the Secretary determines the assurances provided by the State have not been met.

#### ENCOURAGING HMO PARTICIPATION IN STATE MEDICAID PLANS

The conference agreement permits States to enter prepaid arrangements with other entities provided such entity: (a) makes covered services to medicaid enrollees accessible on the same basis as to other medicaid eligibles in the area; (b) has made adequate provision against risk of insolvency. Individuals eligible for benefits under prepaid arrangement would in no case be held liable for debts of the organization in case of the organization's insolvency.

The conference agreement modifies the current requirement that provided that within 3 years of entering into a medicaid contract with a State an HMO must have an enrollment that consists of less than 50 percent medicaid and medicare beneficiaries. The conference agreement raises the current ceiling on medicaid and medicare beneficiaries in HMO's to 75 percent of enrollment and authorizes the Secretary to waive this ceiling altogether for public HMO's.

The conference agreement authorizes the State to enter into arrangements with federally qualified HMO's establishing minimum enrollment periods for medicaid beneficiaries of not more than 6 months. Federal matching would be available for services provided to enrollees even if they lose their medicaid eligibility during the minimum enrollment period.

The conference agreement authorizes the Secretary to waive any Federal medicaid requirements necessary to enable a State to share with program eligibles; through additional services, the saving resulting from the use of cost-effective methods of health care delivery, such as HMO's.

#### ELIMINATING FEDERAL MATCHING FOR EXCESSIVE PREOPERATIVE STAYS AND UNNECESSARY TESTS

The conference agreement does not include the provision which prohibits Federal matching payments for hospital services furnished to medicaid eligibles admitted for elective surgical procedures (as defined by the Secretary) more than 1 day before the date of the operation.

The conference agreement prohibits Federal matching payments for inpatient hospital tests furnished to medicaid eligibles not specifically ordered by the attending physician (except in emergency situations).

#### PERMITTING PHYSICIAN ASSISTANTS AND NURSE PRACTITIONERS TO PROVIDE CERTAIN RECERTIFICATIONS

The conference agreement amends the current provision that requires a physician to recertify every 60 days the need for institutional services for medicaid eligibles in a hospital, skilled nursing facility (SNF) or intermediate care facility (ICF). The conference agreement allows States to use physician assistants and nurse practitioners (within the scope of their practice under State law) to perform the recertification function.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### PROVISIONS RELATING TO MEDICAID—Continued

#### LIMITATION ON REQUIREMENT FOR COLLECTION OF THIRD-PARTY PAYMENTS

The conference agreement amends current law which requires States to recover payments due for services provided to a medicaid eligible with private insurance or other third-party coverage. The conference agreement provides that States need not collect third-party liabilities in cases where the amount of reimbursement the State can reasonably be expected to recover is less than the costs of recovery.

#### RECOVERY OF DISPUTED CLAIMS

The conference agreement modifies current law provisions pertaining to recovery of amounts of medicaid claims in dispute. The conference agreement requires the Secretary to recover from a State any disputed claims after the issuance of a final notice of disallowance. The conference agreement permits the State to retain the funds in controversy except that the State would be liable for interest payments for the full time period it holds the funds if the disallowance is upheld on appeal.

#### SERVICES FOR MEDICALLY NEEDY

The conference agreement modifies current law pertaining to conditions a State must meet if it chooses to offer coverage to its medically needy population.

The conference agreement provides that (A) if a State provides medically needy coverage to any group it must provide ambulatory services to children and prenatal and delivery services for pregnant women; (B) if a State provides institutional services for any medically needy group it must also provide ambulatory services for this population group; and (C) if the State provides medically needy coverage for persons in intermediate care facilities for the mentally retarded (ICF/MR's), it must offer to all groups covered in its medically needy program the same mix of institutional and noninstitutional services as required under current law.

### PROVISIONS RELATING TO SOCIAL SECURITY (OASDI)

#### ELIMINATION OF THE MINIMUM BENEFIT FOR ALL CURRENT AND FUTURE BENEFICIARIES

The conference agreement eliminates the minimum benefit for all present and future beneficiaries. The amount payable to individuals already receiving benefits based on the minimum primary insurance amount would be recomputed based on their actual earnings record and according to recomputation procedures to be prescribed in regulations issued by the Secretary of Health and Human Services (HHS). All benefits payable to new beneficiaries would be based on their actual earnings, with no minimum payment level, effective for benefits payable after November 1981 for newly eligible beneficiaries, and for all others (current beneficiaries) beginning with benefits payable Mar. 3, 1982. In addition, persons aged 60 to 64 who are entitled to a minimum benefit before December 1981 would become eligible for a special SSI benefit if they qualify under all SSI rules except that pertaining to age. The amount of the special SSI payments would be limited to the difference between the minimum benefit the individual was receiving (without regard for the earnings test) and the recalculated benefit. These SSI payments would not be adjusted for increases in the cost of living; nor would these 60- to 64-year-old persons become eligible for certain other benefits including State supplementation, food stamps, medicaid, or social services as a result of this provision. The Social Security Administration is directed to notify in writing on or before Dec. 3, 1981 all current recipients of minimum benefit. The notice shall read as follows:

"This is to inform you that as a result of the elimination of the minimum benefit; your benefit may be reduced to some degree beginning with your March check. To determine the extent of the reduction, if any, and your possible eligibility for SSI and other assistance programs you may contact your local social security office."

#### RESTRICTIONS ON PAYMENT OF LUMP-SUM DEATH BENEFITS

The conference agreement eliminates the lump-sum death payment effective for deaths occurring after August 1981 in cases where there is neither an eligible spouse nor an entitled child. Under the proposal, only surviving spouses who were living with deceased worker or are eligible to receive monthly cash survivor benefits upon the worker's death would receive the lump-sum death payment. If there were no eligible spouse, the lump-sum death payment would be payable to any child of the deceased worker who was eligible to receive monthly cash benefits as a surviving child. If there were no surviving spouse and no children of the worker eligible for monthly benefits, then no one would be eligible to receive the lump-sum death payment.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### PROVISIONS RELATING TO SOCIAL SECURITY (OASDI)—CONTINUED

### MODIFICATION OF MONTH OF INITIAL ENTITLEMENT FOR CERTAIN WORKERS AND THEIR DEPENDENTS

The conference agreement provides that in the case of workers retiring at exact age 62 and in the case of dependents (first claiming benefits at age 62) of retired workers, entitlements to benefits would begin with the first month throughout all of which the individual met all requirements for eligibility. This change would not affect the disabled and their dependents who become entitled at the same time as the worker, although it would apply to dependents who came onto the benefit rolls at some time after the disabled worker becomes entitled. The provision would not affect entitlement to survivors' benefits, to reduced benefits for workers retiring after the month in which they attain age 62, to unreduced benefits in the month (and later months) that an otherwise entitled individual attains age 65, or to medicare benefits. The provision is effective for months after August 1981.

### TEMPORARY EXTENSION OF EARNINGS LIMITATIONS TO INCLUDE ALL PERSONS UNDER AGE 72

The conference agreement keeps the exempt age under the earnings test at age 72 for 1982. Beginning in 1983, it would be lowered to age 70.

### TERMINATION OF MOTHER'S AND FATHER'S BENEFITS WHEN YOUNGEST CHILD ATTAINS AGE 16

The conference agreement ends entitlement to benefits for the mother or father caring for a child or children receiving child's insurance benefits, when the youngest child reaches age 16 (rather than age 18, as under current law). The provision would not apply in the case of a parent caring for a disabled child aged 16 or over. The provision would be effective with respect to current beneficiaries only at the end of 2 years after the month of enactment, but would be effective for parents becoming newly entitled in or after the second month after enactment. Benefits to the child or children in the family would not be affected. This provision is effective with respect to current beneficiaries 2 years after the month of enactment. It would be effective for parents becoming newly entitled in or after the second month after enactment.

### MODIFICATION OF ROUNDING RULES

The conference agreement provides for rounding benefit amounts down to the lower 10 cents at each stage of computing benefits, except at the last step—the actual benefit amount payable per beneficiary. This would be rounded to the next lower dollar. For those beneficiaries electing supplementary medical insurance (SMI), the rounding would occur after the SMI premium was deducted from the OASDI benefit check.

### COST REIMBURSEMENT FOR PROVISIONS OF EARNINGS INFORMATION

The conference agreement makes clear that reimbursement of costs incurred by SSA in providing earnings information to employers seeking to comply with the Pension Reform Act of 1974 is not governed by the Freedom of Information Act or by the Privacy Act, which contain provisions limiting the extent to which the cost of furnishing information can be recovered, and would permit the Department to recover from the requesting party the full cost of retrieving and transmitting information for purposes of enabling pension plans to comply with the Pension Reform Act.

### RECENCY OF WORK TEST FOR DISABILITY INSURANCE

The conference agreement rejects this provision with the understanding that this issue will be considered, along with the administration's request for substituting a requirement of 30 quarters of coverage in the last 40 quarters the quarter requirement for 20 out of 40, in the social security financing bills pending before both committees.

### MODIFICATION OF WORKER'S COMPENSATION OFFSET

The conference agreement makes four modifications of the present worker's compensation offset. First, the offset provision would be expanded to include other disability benefits provided by Federal, State, and local governments, except that needs-tested benefits, Veterans' Administration disability benefits, and benefits based on public employment covered by social security would not be taken into account. Second, the reduction in DI to take account of disability benefits provided under other Government programs would apply not only to workers under 62 and their families, but also to workers 62 through 64 and their families. Third, the reduction would be made beginning with the month during which the concurrent payments (Social Security disability and the other governmental disability payments) actually began. Fourth, the provision would amend existing law (which allows States to enact offsets so that Federal offset will not apply) Feb. 18, 1981.

### REIMBURSEMENT OF STATES FOR SUCCESSFUL REHABILITATION SERVICES

The conference agreement eliminates reimbursement from OASI and DI trust funds to the State vocational rehabilitation agencies for rehabilitation services except in cases where the services have resulted in the beneficiary's performance of substantial gainful activity for a continuous period of 9 months.

### ELIMINATION OF BENEFITS FOR POST-SECONDARY STUDENTS

The conference agreement eliminates new benefits for child beneficiaries 18 or older in post-secondary school and 19 or older in elementary or secondary school effective August 1982. However, students 18 or older who were entitled to a child's benefit in August 1981 and who began post-secondary school before May 1982 would be able to continue receiving benefits.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### AID TO FAMILIES WITH DEPENDENT CHILDREN; CHILD SUPPORT ENFORCEMENT

### AID TO FAMILIES WITH DEPENDENT CHILDREN

### Disregards from earned income for AFDC

The conference agreement standardizes the work expense disregard at $75 per month for full time employment, caps the child care disregard at $160 per month, and changes the order of the $30 plus one-third disregard.

States would be required to disregard the following amount of earnings, in the following order:

(a) Eligibility determination—the first $75 of monthly earnings for full time employment (in lieu of itemized work expenses); and the cost of care for a child or incapacitated adult, up to $160 per child per month.

(b) Benefit calculation—the first $75 of monthly earnings for full time employment; child care costs up to $160 per child per month; and $30 plus one-third of earnings not previously disregarded.

### Determination of income and resources for AFDC

The conference agreement requires States to limit allowable resources to $1,000 (equity value) per family, excluding the home and one automobile. The value of the automobile would be limited by regulations. In addition, States would be permitted to take into account the value of benefits received from food stamps or housing subsidies.

### Income limit for AFDC eligibility

The conference agreement limits eligibility for AFDC to families with gross incomes at or below 150 percent of the State's standard of need.

### Treatment of income in excess of the standard of need; lump-sum payments

The conference agreement provides that for purposes of AFDC, income received in a month must be considered available as income in the month it is received and also in future months.

### Treatment of earned income advance amount under AFDC

The conference agreement provides that in determining earned income for AFDC, the State must assume that an individual is receiving that earned income tax credit (EITC) advance payment that he or she is eligible to receive, regardless of whether the person has applied for the advance payment (i.e., if the individual does not receive advance EITC payments, an amount equal to what he or she could get as advance payment is counted as earned income).

### Income of stepparents living with dependent child

The conference agreement provides that the income of a stepparent must be counted in determining eligibility and benefit amounts for AFDC applicants and recipients.

### Community work experience programs

The conference agreement authorizes States to operate community work experience programs which serve a useful purpose, and to require AFDC recipients to participate in these programs as a condition of eligibility.

### Providing jobs as alternative to AFDC

The conference agreement permits States to use savings from reduced AFDC grant levels to make jobs available on a voluntary basis. Under this approach, recipients would be given a choice between taking a job or depending upon a lower AFDC grant than now exists. States implementing this provision could do so in addition to or as an alternative to the community work experience approach. States would use the savings from the reduced AFDC grant levels to provide or underwrite job opportunities for AFDC eligibles.

### Work incentive demonstration program

The conference agreement authorizes States to operate a 3-year work incentive demonstration program as an alternative to the current WIN program. Not later than 60 days after enactment, the Governor of a State wishing to conduct a demonstration would have to submit to the Secretary of HHS a letter of application expressing this intent. There would have to be an accompanying State program plan specifying (1) that the operating agency will be the State welfare agency, and (2) that required participation criteria will be the same (statewide) as are applied under the WIN program.

Participating States would be funded at a level equal to their 1981 WIN allocation augmented by any other Federal funding which may be available for establishing AFDC work programs in the State.

### Effect of participation in a strike on eligibility for AFDC

The conference agreement provides that AFDC would not be payable to a family if a caretaker relative (mother or father) is, on the last day of the month, participating in a strike. If an individual in the family other than a caretaker relative is on strike, that individual's needs would not be included in determining the amount of the AFDC payment. In addition participation in a strike would not constitute good cause to leave or to refuse to seek or accept employment.

### Age limit of dependent child

The conference agreement limits eligibility to a child under age 18, or, at State option, under 19, but only if the child is a full-time student in a secondary or technical school and may reasonably be expected to complete the program before he reaches age 19.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### AID TO FAMILIES WITH DEPENDENT CHILDREN; CHILD SUPPORT ENFORCEMENT—CONTINUED

### AID TO FAMILIES WITH DEPENDENT CHILDREN—CONTINUED

### Limitation on AFDC to pregnant women

The conference agreement prohibits States from paying to pregnant women with no children until the 6th month of pregnancy. However, a State could provide medicaid for AFDC-eligible pregnant women with no children from the determination of pregnancy.

### Aid to families with dependent children by reason of unemployment of a parent

The conference agreement provides that eligibility for AFDC on the basis of a parent's unemployment (AFDC-UP) would be limited to those families in which the principal earner is unemployed. The principal earner would be the parent who earned more income during the 2 years preceding the application for benefits. The entire family would be ineligible for AFDC if the principal earner is not registered for work or training.

### Work requirements for AFDC recipients

The conference agreement applies the AFDC work requirements to children age 16 and over unless they are in elementary, secondary, or vocational school (not college). Parents caring for a child under 6 would be exempt from work requirements only if they are providing care with only brief or infrequent absences from the child.

### Retrospective budgeting and monthly reporting

The conference agreement requires States to adopt a retrospective accounting and monthly reporting system. A family's eligibility for benefits would be determined on the basis of income and other factors in the current month, but the amount of benefits would be determined on the basis of income and other circumstances in the previous month. For the first month of eligibility, however, both eligibility and benefit amount would be determined on the basis of income and circumstances in the current month.

States would have to require all recipients to provide monthly reports on income, family composition, resources, and other relevant factors.

### Prohibition against payment of aid in amounts below $10

The conference agreement provides that States could not make AFDC payments in amounts less than $10 a month. Individuals denied a benefit as a result of this provision would be considered recipients for all other purposes, including medicaid eligibility.

### Removal of limit on restricted payments in a State's AFDC program

The conference agreement removes all restrictions on the number of cases in which vendor payments may be made even though they could otherwise receive payments directly.

### Adjustment for incorrect payments

The conference agreement requires States to take prompt action to correct both overpayments and underpayments. Current recipients could either repay the amount of an overpayment or have the amount of their AFDC payment reduced. The AFDC payment for any month in which overpayments are being recovered, together with the recipient's liquid resources and all income, would have to equal at least 90 percent of the payment that a family would receive if it had no other income. Payments correcting underpayments could not be considered as resources in the month of receipt or the next month.

### Reduced Federal matching of State and local AFDC training costs

The conference agreement reduces the Federal matching for costs of training employees of State or local agencies administering AFDC from 75 percent to 50 percent effective with respect to expenditures made after Sept. 30, 1981.

### Eligibility of aliens for AFDC

The conference agreement provides that for purposes of eligibility for AFDC, legally admitted aliens who apply for benefits for the first time after Sept. 30, 1981 would be deemed to have income and resources of their immigration sponsors available for their support for a period of 3 years after their entry into the United States. The eligibility of such aliens for AFDC would be contingent upon their obtaining the cooperation of their sponsors in providing necessary information to the State welfare agency to carry out this provision. The alien and the sponsor would be jointly and severally liable for repayment of any benefits incorrectly paid because of misinformation provided by the sponsor or because of his failure to report, and any such incorrect payments for which the alien or sponsor would otherwise be eligible under the Social Security Act.

A sponsor's income deemed to the alien would be considered unearned income and would result in a dollar-for-dollar reduction in the alien's AFDC benefit.

The amount of resources deemed to the alien would be equal to the amount of the resources of the sponsor and spouse as determined under the State's AFDC resource rules, reduced by $1,500.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### AID TO FAMILIES WITH DEPENDENT CHILDREN; CHILD SUPPORT ENFORCEMENT—CONTINUED

### AID TO FAMILIES WITH DEPENDENT CHILDREN—CONTINUED

### Eligibility of aliens for AFDC—Continued

Under the provision, an alien applying for AFDC would be required to make available to the State agency any documentation concerning his income or resources or those of his sponsor (if he has one) which he provided in support of his immigration application. The Secretary of Health and Human Services would be authorized to obtain copies of any such documentation from other agencies (i.e., State Department or Immigration and Naturalization Service), and to provide the information, upon request, to a State agency. The Secretary of HHS would also be required to enter into cooperative arrangements with the State Department and the Justice Department to assure that the persons sponsoring the immigration of aliens are informed at the time of sponsorship that, if the alien applies for AFDC, the sponsorship affidavit will be made available to the public assistance agency and the sponsor may be required to provide further information concerning his income and assets in connection with the alien's application for assistance.

The provision would not apply to any alien who is (1) admitted to the United States as a result of the application, prior to Apr. 1, 1980, of the provisions of sec. 203(a)(7) of the Immigration and Nationality Act; (2) admitted to the United States as a result of the application, after Mar. 31, 1980, of the provisions of sec. 207(c)(1) of such act; (3) paroled into the United States as a refugee under sec. 212(d)(5) of such act; (4) granted political asylum by the Attorney General under sec. 208 of such act; or (5) a Cuban or Haitian entrant as defined in sec. 501(e) of the Refugee Education Assistance Act of 1980.

### CHILD SUPPORT ENFORCEMENT

### Collection of past-due child an spousal support from Federal tax refunds

The conference agreement provides that the authority which is provided in current law for collection by the Internal Revenue Service of amounts which represent delinquent child support payments would be amplified in the following way. Upon receiving notice from a State child support agency that an individual owes past-due support which has been assigned to the State as a condition of AFDC eligibility, the Secretary of the Treasury would be required to withhold from any tax refunds due that individual an amount equal to any past-due support.

### Collection of support for certain adults

The conference agreement provides that the authority which exists in present law to enforce obligations for support of a child is expanded to include, in addition, authority to enforce obligations for support of the parent with whom the child is living. Authority would also be added to use IRS collection procedures to collect support obligations with respect to the parent with whom the child is living and who is receiving AFDC.

### Cost of collection and other services for non-AFDC families

The conference agreement requires States to retain a fee equal to 10-percent of the support collected on behalf of a non-AFDC family. This 10-percent fee would be charged against the absent parent and added to the amount of the collection.

### Child support obligations not discharged by bankruptcy

The conference agreement reinstates a provision of the Social Security Act declaring that a child support obligation assigned to a State as a condition of AFDC eligibility is not discharged in bankruptcy.

### Child support intercept of unemployment benefits

The conference agreement requires child support enforcement agencies to determine on a periodic basis whether any individuals who owe child support obligations enforceable by the agency are receiving unemployment compensation or trade adjustment assistance benefits. The child support enforcement agency would be required to collect any outstanding child support obligations owed by an individual receiving unemployment benefits—through an agreement with the individual or, in the absence thereof, the legal processes of the State—by having a portion of the individual's employment benefits withheld and forwarded to the State child support agency.

### SUPPLEMENTAL SECURITY INCOME BENEFITS

### Retrospective accounting

The conference agreement provides generally for changing the present quarterly prospective method of accounting for SSI to a monthly retrospective system. The bill requires that the SSI benefit amount, in general, be determined on the basis of the prior month's income and circumstances, i.e., retrospectively. Eligibility would be determined on the basis of income and other circumstances of the current month, i.e. prospectively.

### Eligibility of SSI recipients for food stamps

The conference agreement modifies current Federal SSI food stamp "cash-out" requirements so that a State could continue to "cash-out" food stamps for SSI recipients so long as it (1) had previously increased its supplementary benefits to include the bonus value of food stamps, (2) was providing a cash payment in lieu of food stamps as of December 1980, and (3) continued to pass through the Federal cost-of-living increases as required under sec. 1618 of current SSI law. The provision affects SSI recipients in Massachusetts, Wisconsin, and California.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### SUPPLEMENTAL SECURITY INCOME BENEFITS—CONTINUED

### Payment to States with respect to certain unnegotiated checks

The conference agreement provides that the negotiability of SSI checks would continue to be unlimited. However, the Secretary of the Treasury would be required, on a monthly basis, to notify the Secretary of HHS of all benefit checks which have not been presented for payment within 180 days after the date of issuance. The Secretary of HHS would be required to return (or credit) amounts which represent State supplementary payments to the State. The Social Security Administration would be required to attempt to determine the whereabouts and eligibility of those recipients whose checks were not negotiated within 180 days of issuance.

### Funding of rehabilitation services for SSI recipients

The conference agreement allows the Secretary to reimburse State vocational rehabilitation agencies only for services provided to SSI recipients who subsequently perform substantial gainful activity which lasts for a continuous period of 9 months, under the same conditions as are applicable with respect to reimbursement for services to social security beneficiaries.

### Special interim cost-of-living increase in SSI benefits

The conference agreement deletes this provision.

### SOCIAL SERVICES BLOCK GRANT

The conference agreement provides for amending the existing title XX of the Social Security Act to establish a new block grant to States for social services. The new block grant would not incorporate the child welfare services, foster care, and adoption assistance programs.

The new title XX would provide that each State be entitled to an annual allotment for operating social services programs aimed at meeting the following goals:

(1) Achieving or maintaining economic self-support to prevent, reduce, or eliminate dependency;

(2) achieving or maintaining self-sufficiency, including reduction or prevention of dependency;

(3) preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitation, or reuniting families;

(4) preventing or reducing inappropriate institutional care by providing for community-based care, home-based care, or other forms of less intensive care; and

(5) securing referral or admission for institutional care when other forms of care are not appropriate, or providing services to individuals in institutions.

The amount of the allotment for each State would be its share of a national total of $2.4 billion in 1982, $2.45 billion in 1983, $2.5 billion in 1984, $2.6 billion in 1985, and $2.7 in 1986 and years thereafter. Allotments would be based on State population. (The share allotment for Puerto Rico, Guam and the Virgin Islands and the other Mariana Islands would be based on their share of the amounts allotted to them in 1981 under title XX, reduced to reflect the new funding levels.)

The program would operate as an appropriated entitlement in which the Federal Government is obligated to appropriate an amount sufficient to meet all qualified State expenditures up to the amount of the State allotment. There would be no non-Federal matching requirement, and States would be able to claim funds within their allotments for expenditures in the fiscal year to which the allotment applies or in the following year. Unexpended funds would not be reallotted. However, each State would be authorized to transfer up to 10 percent of its annual title XX allotment for expenditures under health, or energy assistance block grant programs.

Expenditures for services could include expenditures for administration (including planning and evaluation); personnel training and retraining directly related to provision of those services (including both short- and long-term training at educational institutions through grants to institutions or by direct financial assistance to students); and conferences or workshops, and training or retraining through grants to nonprofit organizations or to individuals with social services expertise.

Before expending funds under the new title XX program for any fiscal year, States would be required to develop and make public a report on how the funds are to be used, including information about the types of activities to be funded and the characteristics of the individuals who will be serviced. The report would have to be submitted to the Secretary.

Each State would determine the types of services to be provided, and, unlike present law, there would be no requirement that a specific portion of the funds be used for welfare recipients, or that services be limited to families with incomes below 115 percent of State median income.

Title XX funds could not be used for the following specified purposes:

(1) The purchase or improvement of land or buildings;

(2) room and board cost (except for certain short-term or emergency shelter);

(3) wage payments other than payments under the provisions for subsidizing the costs of hiring welfare recipients in child care jobs;

(4) medical care (except where it is an integral part of another service) other than initial detoxification of an alcoholic or drug dependent individual, family planning services, or rehabilitation services;

(5) institutional services provided by the institution (except for rehabilitation services or services for alcoholic or drug dependent individuals);

(6) educational services which are generally available; and

(7) services in the form of cash payments.

The Secretary of HHS would have authority to waive the prohibition against medical services and against the purchase or improvement of land or buildings where he finds extraordinary circumstances justify such uses.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### SOCIAL SERVICES BLOCK GRANT—CONTINUED

Child care provided with title XX funds would have to meet applicable State and local laws. The conference agreement continues the provisions in present law which authorize use of social services funds to make grants to qualified day care providers to pay wages (with specified restrictions) of welfare recipients hired as day care workers.

States would be required at least every 2 years to prepare and make available reports showing in detail how the program funds were expended and demonstrating that such expenditures meet the requirements of title XX. The report would also have to be transmitted to the Secretary, as required in the Senate amendment. In addition, States would be required to audit their programs at least every 2 years (with the audit being conducted by an entity which does not receive title XX funds). Any amounts expended which did not comply with title XX requirements would be recovered by the Federal Government.

The Department of Health and Human Services would be required to conduct a study to identify ways States could evaluate their programs. The study would consider Federal incentive payments as an option, and would be submitted to Congress within a year of enactment.

### PROVISIONS RELATING TO UNEMPLOYMENT COMPENSATION

### Elimination of national trigger under the extended benefits program

The conference agreement repeals the national trigger, effective for weeks beginning after the date of enactment.

### Modification of optional State level for extended benefits

The conference agreement raises from 4 percent (plus 20 percent factor) to 5 percent (plus 20 percent factor) the IUR at which extended benefits would be payable in any State, and also raises the optional trigger rate from 5 percent to 6 percent. The provision is effective for weeks beginning after Sept. 25, 1982.

### Exclude extended benefits claimants in determing rate of insured unemployment for extended benefit trigger calculation

The conference agreement excludes extended benefit claimants from the calculation of the IUR for extended benefits trigger purposes. Only individuals filing claims for regular State unemployment compensation would be included in calculating extended benefits trigger rates. The provision is effective on enactment.

### Require 20 weeks of work or equivalent wages for extended benefits

The conference agreement requires extended benefits claimants to have worked at least 20 weeks, or have an equivalent amount of wages, during the base period in order to receive extended benefits. A State could use one of the following measures of equivalent wages:

Wages equal to 40 times the claimant's weekly benefit amount; or

Wages equal to 1.50 times the claimant's wages earned in the quarter with the highest wages.

The provision is effective for weeks beginning after Sept. 25, 1982.

### Limitations on unemployment benefits paid to ex-servicemen

The conference agreement disqualifies for unemployment compensation those ex-servicemembers who leave the military on or after July 1981.

### Federal unemployment compenstion loans to States

The conference agreement provides the following:

*Limit on Federal Tax Credit Reduction*

Effective Oct. 1, 1981, through Dec. 31, 1987, in States that meet the solvency requirements described below, reductions in the Federal tax credit resulting from outstanding Federal loans would be limited to 0.6 percent or, if higher, the level that was in effect in the year prior to the year the State qualifies for the limitation. The years in which a State meets the requirements, and therefore qualifies for a limitation in the credit reduction, would not count in determining the level of the increase in the net Federal tax in subsequent years in which the State does not meet the solvency requirements.

In order to qualify for the limitation on the credit reduction for tax years 1981 and 1982, a State would have to meet the conditions of (A) and (B) described below. In subsequent years a State must meet the conditions of (A), (B), (C), and (D) described below.

(A) No State action was taken during the 12-month period ending on Sept. 30 of such taxable year in question (excluding any action required under State law as in effect prior to the date of the enactment of this subsection) which has resulted or will result in a reduction in such State's unemployment tax effort (as defined by the Secretary of Labor in regulations);

(B) No State action was taken during the 12-month period ending on Sept. 30 of the taxable year (excluding any action required under State law as in effect prior to the date of enactment of this subsection) which has resulted or will result in a net decrease in the solvency of the State unemployment compensation system (as defined by the Secretary of Labor in regulations);

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### PROVISIONS RELATING TO UNEMPLOYMENT COMPENSATION—CONTINUED

### Federal unemployment compensation loans to States—Continued

(C) The estimated average unemployment tax rate in the State for the year in question (total unemployment taxes paid by State employers in the calendar year divided by total wages of employers subject to State unemployment taxes) is equal to or greater than the average of the ratio of benefit expenditures (minus reimbursable benefits) to total wages of employers subject to State unemployment taxes for the last 5 calendar years. (For purposes of this requirement, for tax years 1981-83, all Federal unemployment taxes in excess of the standard amount (currently 0.7 percent)—using the Federal tax rate the State would pay if it qualifies for the limit on the tax credit reduction—would be added to all State unemployment taxes in determining the average tax rate in the State. For tax year 1984, only the amount of Federal unemployment taxes in excess of the standard 0.7 percent plus 0.6 percent would be added to State unemployment taxes. Beginning with tax year 1985, only State taxes would be counted. For tax years 1981-83, in making the determination of benefit expenditures for the previous 5 years, only expenditures for regular State benefits would be counted for all years up through 1981. For tax year 1984, the State share of extended benefits payments would be added to State benefit expenditures for 1981; and, for the tax year 1985, extended benefit payments would be added to State benefit expenditures for 1980 and 1981. For all years beginning with 1982, benefit expenditures would include payments for regular State benefits, extended benefits and interest charges on Federal loans); and

(D) The amount of the State's outstanding loans on Sept. 30 of the tax year in question was not greater than the amount of outstanding loans for the State on Sept. 30 of the third preceding taxable year (or, for purposes of applying this subparagraph to the taxable year 1983, Sept. 30, 1981).

This means that, for tax year 1983, the State's loan balance as of Sept. 30, 1983 will be compared to, and must not be greater than, the State's loan balance as of Sept. 30, 1981. For tax year 1984, the loan balance as of Sept. 30, 1984, must not be higher than the balance on Sept. 30, 1981. For tax year 1985, the loan balance on Sept. 30, 1985, must not be higher than the balance on Sept. 30, 1982. For tax year 1986, the loan balance on Sept. 30, 1986, must not be higher than the balance on Sept. 30, 1983. And, for tax year 1987, must not be higher than the balance on Sept. 30, 1984.

*Interest on Federal Unemployment Compensation Loans to States*

Interest would be charged on unemployment loans to States received between Apr. 1, 1982 and Dec. 31, 1987. The rate of interest charged in any year would be the same rate as that paid by the Federal Government on balances in State unemployment trust funds for the quarter ending Dec. 31 of the preceding year, but no higher than 10 percent per annum. A State would not have to pay interest on a loan that is repaid by Sept. 30 of the calendar year in which the advance was received, if the State receives no new advances during the period remaining in the calendar year following the repayment. If a State does receive additional loans during the period remaining in a calendar year after such repayment, interest would be charged on the repaid loan from the date it was received until the date it was repaid.

Interest would be payable on the last day of the fiscal year in which the loan is received. The payment of interest on loans received in the last (5) five months of any fiscal year could be delayed until the last day of the following fiscal year; however, interest at the rate specified above would be charged against the amount of interest for which payment was delayed. A State could not pay interest on Federal loans out of its unemployment trust fund.

*Non-FUTA Repayments*

Any non-FUTA State repayments (not including the lump-sum repayment in lieu of the credit reduction) would be credited first to the most recent loans received by the State that have not triggered a credit reduction.

*Expiration Date*

The limitation on credit reduction provisions are effective for the period Oct. 1, 1981 through Dec. 31, 1987. However, years in which a State qualified for a limitation on the credit reduction while these provisions were in effect would not count in determining the level of the credit reduction in years after the expiration of these provisions.

Interest would be charged on loans received during the period Apr. 1, 1982 through Dec. 31, 1987. States would be required to pay any interest that accrued during and after Apr. 1, 1982 on loans received during this period.

### Certification of State unemployment laws (sec. 747 of the Senate amendment)

The conference agreement prohibits certification by the secretary of labor of any State which has failed to amend its unemployment compensation law so that it contains provisions required to be included by this bill, including provisions of the Federal-State Extended Unemployment Compensation Act.

Delays for 1 year the effective dates of Senate amendment secs. 741 and 742 for any State whose legislature does not meet at least 25 calendar days after the date of enactment and before Sept. 25, 1981.

Delays for 1 year the effective dates of Senate amendment secs. 743 and 744 for any State whose legislature does not meet at least 25 calendar days after the date of enactment and before Sept. 25, 1982.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### TRADE ADJUSTMENT ASSISTANCE (TAA) PROVISIONS

### A. WORKERS

### Group certification criteria

The conference agreement tightens the causal link between increased imports and worker layoffs and declining firm production/sales from the current "contributed importantly" standard to a standard of "substantial cause." Substantial cause is defined as "a cause which is important and not less than any other cause." The change is effective for petitions for certification filed on or after date of enactment.

### Benefit information to workers

The conference agreement broadens the Secretary of Labor's information responsibilities to include workers in any industry; expands information required to include program benefits and services, applications procedures, and filing dates, and to informing State vocational education and other agencies and employers of certifications issued and possible training needs; requires the Secretary to make every effort to insure and review State agency compliance with provision of program payments and services. This provision would be effective upon date of enactment.

### Qualifying requirements for individual workers

The conference agreement:

a. Limits a worker to payment of trade readjustment allowances (TRA) for any weeks of unemployment which begin more than 60 days after the date the petition was filed;

b. liberalizes the 26-week prelayoff employment requirement by including as qualifying weeks only the week of employment in which the separation occurs, and up to 3 weeks of employer-authorized leave or vacation, sickness, injury, maternity, military, or to serve as full-term union representative; or up to 7 weeks of disability covered by workmen's compensation; or up to 7 weeks combining disability and not more than 3 weeks of employer-authorized or union leave;

c. adds requirements that a worker:

1. Have received credit for any waiting week period required under applicable State or Federal unemployment insurance (UI) law;
2. have exhausted all rights to UI in his most recent benefit period under State or Federal law;
3. not be entitled to payment of any further UI or waiting period credit under State or Federal law;
4. comply with the "suitable work" test under the Federal-State Extended Unemployment Compensation Act of 1970 (EB); and
5. cannot collect another round of TRA benefits under the same certification after exhaustion of a subsequent UI benefit period.

d. Authorizes the Secretary of Labor to require all workers in a labor market area, after their first 8 weeks of TRA eligibility, to accept training for a period no longer than their remaining TRA benefits or to extend job search beyond the area if unemployment is high, suitable employment opportunities are not available, and training facilities are available in that area, and if training is approved as an alternative choice for the individual worker.

The provisions are effective for TRA payable for weeks of unemployment beginning after Sept. 30, 1981.

### Time limit on TRA benefits

The conference agreement provides that if UI extended benefits are not triggered "on" until a worker exhausts UI and collects one or more weeks of TRA, the number of weeks he was entitled to TRA will be deducted from the number of weeks of EB to which he would otherwise be entitled, so as to limit combined UI and TRA benefits to a maximum 52 weeks.

### Training and other employment services

The conference agreement provides that the Secretary of Labor must provide and pay training costs if he approve training after determining (a) no suitable employment is available, (b) the worker would benefit from training, (c) there is reasonable expectation of employment after training, (d) approved training is available, and (e) the worker is qualified.

In addition, the conference agreement provides that—

(a) The employment services and training are available even if EB "suitable work" is available. The worker cannot be disqualified or ineligible for UI or TRA benefits by leaving lower-level or minimum wage EB-required work for training.

(b) Supplemental assistance for "reasonable" expenses will be increased not to exceed actual per diem expenses or 50 percent of Federal per diem allowances for subsistence and the Federal Travel Regulations mileage rate.

These provisions are effective for registrations for services and applications for allowances made or filed after Sept. 30, 1981.

### Job search and relocation allowances

The conference agreement:

a. Increases the job search allowance from 80 to 90 percent of necessary expenses and the maximum of $600. It increases the relocation allowance limit from 80 to 90 percent of reasonable and necessary expenses and maximum lump-sum payments to $600. It also increases the job search and relocation allowance expenses to the same levels as supplemental assistance above.

b. Provides that certified workers partially laid off may file applications for job search or relocation allowances, but must be totally separated to receive benefits. Job search applications must be filed within 1 year after certification or total layoff, whichever is later, or 6 months after completing training. Relocation applications must be filed within 14 months after certification or total layoff, whichever is later, or 6 months after training completion.

The provisions are effective for applications filed after Sept. 30, 1981.

**H.R. 3982★—Continued**

## CONFERENCE AGREEMENT—Continued

### Matters Within Finance Committee's Jurisdiction—Continued

### TRADE ADJUSTMENT ASSISTANCE (TAA) PROVISIONS—CONTINUED

#### A. WORKERS—CONTINUED

#### Authorization of appropriations

The conference agreement authorizes such sums as may be necessary for each of fiscal years 1982 and 1983.

#### B. FIRMS

#### Certification criteria

The conference agreement does not include this provision.

#### Technical assistance

The conference agreement contains amendments to the Trade Act to provide authorities to continue current practice under Economic Development Administration law for technical assistance to firms in preparing petitions for certification; for furnishing technical assistance through grants of up to 100 percent of administrative expenses to intermediary organizations such as regional Trade Adjustment Assistance Centers; and for industry-wide technical assistance of up to $2 million annually per industry. These provisions are effective upon date of enactment.

#### Financial assistance

The conference agreement:

A. Provides the Secretary of Commerce greater latitude in determining whether to guarantee loans by prohibiting guarantees if he determines that the interest rate is excessive when compared with other loans bearing Federal guarantees and subject to similar terms and conditions, or if interest on the loan is exempt from Federal income taxation;

B. Provides maximum maturities of 10 years on direct loans or loan guarantees to supply working capital, and 25 years or the useful life of the fixed assets, whichever period is shorter, on direct loans or loan guarantees for other purposes;

C. Adds provisions to make participation in loan guarantees more attractive to private lenders;

D. Limits the principal amount of loans made or guaranteed to the amount provided in advance in appropriation acts;

E. Authorizes the Secretary of Commerce to treat information received in connection with an application for financial assistance as privileged or confidential; and

F. Requires direct loans or guarantees to acquire or develop capital assets ordinarily to be secured by a first lien and to be fully amortized.

These provisions are effective upon date of enactment.

#### C. COMMUNITIES

#### Community adjustment assistance program

The conference agreement makes no change in the program.

#### D. TERMINATION DATE

#### Termination date of adjustment assistance programs

The conference agreement reauthorizes the worker and firm programs through Sept. 30, 1983.

## BILL SIGNED

Aug. 13, 1981.—Signed by the President.

**(Public Law 97-35)**

**H.R. 4242★**

To amend the Internal Revenue Code of 1954 to encourage economic growth through reductions in individual income tax rates, the expensing of depreciable property, incentives for small businesses, and incentives for savings, and for other purposes.

## SUMMARY OF H.R. 4242 AS PASSED BY THE HOUSE

### A. Individual Income Tax Reductions

#### 1. GENERAL RATE REDUCTIONS

Provides across-the-board rate reductions of 1 1/4 percent for 1981, 10 percent for 1982, 19 percent for 1983 and 23 percent for 1984. All tax rates will be reduced by approximately these percentages. Withholding changes will take place on Oct. 1, 1981, July 1, 1982, and July 1, 1983.

#### 2. TOP MARGINAL TAX RATE

Reduces the top tax rate to 50 percent in 1982. A 20-percent top tax rate on long-term capital gains applies to sales after June 9, 1981.

#### 3. MARRIAGE PENALTY

Provides a deduction for married couples on the first $30,000 of earnings of the spouse with the lesser amount of earnings, effective in 1982. The deduction is phased in so that a 10-percent rate takes effect in 1983.

#### 4. INDEXING

Starting in 1985, the income tax brackets, the zero bracket amount and the personal exemption will be adjusted annually for inflation (as measured by the Consumer Price Index).

#### 5. FOREIGN EARNED INCOME

Replaces the existing provisions for income earned abroad with an exemption for the first $95,000 of such income and an exclusion for excess housing costs. The maximum exclusion will be $75,000 in 1982 and will be phased up to $95,000 in $5,000 increments.

#### 6. CAPITAL GAINS ON HOMES

Increases the period in which gain must be reinvested under the rollover provision to 24 months, and increases the maximum exclusion for taxpayers age 55 or over to $125,000.

#### 7. HOLDING PERIOD FOR CAPITAL GAINS

Reduces the holding period to 6 months for all assets.

#### 8. CHARITABLE CONTRIBUTIONS

Permits taxpayers to deduct a percentage of their charitable contributions even if they do not itemize the rest of their deductions. For 1982-84, the percentage is 25 percent; for 1985, it is 50 percent; and for 1986, it is 100 percent. For 1982-84, the maximum deduction is $25. The provisions terminate after 1986.

### B. Capital Cost Recovery Provisions

#### 1. UNDERLYING CONCEPT

Provides that the costs of eligible property will be recovered over recovery periods of 3, 5, 10, and 15 years.

#### 2. ELIGIBLE PROPERTY

Provides that property eligible for the new system is essentially all depreciable property other than certain property not eligible for the investment tax credit.

#### 3. USEFUL LIVES AND METHODS

##### A. Personal property (i.e., equipment)

Personal property is put into one of four classes. In each class there is a statutory method of cost recovery which, in the years 1981 through 1984, approximates the 150-percent declining balance method, with a switch to the straight-line method. In 1984, the method is accelerated to approximate the 175-percent declining balance method, with a switch to the sum-of-the-years-digits method, and in 1986 there is a further acceleration to an approximation of the 200-percent declining balance method, with a switch to SYD.

3-year class: This class includes autos, light-duty trucks, R&D equipment, and any other property with an ADR life of 4 years or less.

5-year class: This class includes most other equipment and single-purpose agricultural structures.

10-year class: This class includes railroad tank cars, theme park structures, and public utility property with an ADR class life of 18 to 25 years.

15-year class: This class includes public utility property with an ADR class life exceeding 25 years.

##### B. Real property

All structures are depreciated over a 15-year recovery period unless the taxpayer elects a longer recovery period. Taxpayers may use either the straight-line method or the 200-percent declining balance method.

#### 4. RECAPTURE OF DEPRECIATION

If a taxpayer uses straight-line depreciation on a structure, all gain is capital gain. If a taxpayer elects accelerated depreciation on a nonresidential structure, all depreciation is recaptured as ordinary income. If a taxpayer elects accelerated depreciation on a residential structure, only the excess of accelerated over a straight-line depreciation is recaptured as ordinary income.

#### 5. SPECIAL DEPRECIATION FOR SMALL BUSINESS

There is an election to expense up to $5,000 in 1982 and 1983, $7,500 in 1984 and 1985, and $10,000 in 1986 and thereafter.

**H.R. 4242★—Continued**

## SUMMARY OF H.R. 4242 AS PASSED BY THE HOUSE—Continued

### B. CAPITAL COST RECOVERY PROVISIONS—CONTINUED

#### 6. FLEXIBILITY

Taxpayers are allowed to use the straight-line method and to elect two longer recovery periods for each class of property.

#### 7. REGULAR INVESTMENT TAX CREDIT

The investment tax credit is 6 percent for eligible property in the 3-year class and 10 percent for property in the other classes.

#### 8. AT-RISK LIMITATION

The investment tax credit is limited to that portion of the investment with respect to which a taxpayer is at risk. There are exceptions for amounts borrowed from certain kinds of financial institutions.

#### 9. LEASE FINANCING

The rules on recognition of leases of corporate lessors for tax purposes are considerably liberalized.

#### 10. CONSTRUCTION PERIOD INTEREST AND TAXES

Provides a 1-year postponement.

#### 11. EFFECTIVE DATES AND PHASE-IN

The new rules are effective for property placed in service in 1981 and future years. However, there is an acceleration of the method of depreciation for personal property in 1985, and the permanent rule for personal property takes effect in 1986.

### C. REHABILITATION EXPENDITURES

#### 1. INVESTMENT TAX CREDIT

Replaces the present investment tax credit for rehabilitation with a new graduated tax credit. The credit will be 15 percent for nonresidential buildings 30 to 39 years old, 20 percent for nonresidential buildings more than 39 years old and 25 percent for certified historic structures. For the 15-percent and 20-percent credits, the basis for recovery allowances will be reduced by the amount of the credit.

#### 2. DEMOLITION OF HISTORIC STRUCTURES

Repeals the straight-line method of depreciation.

### D. INCENTIVES FOR RESEARCH AND EXPERIMENTATION

#### 1. TAX CREDIT FOR INCREMENTAL EXPENDITURES

The bill provides a 25-percent tax credit for expenditures on research and experimentation in excess of a 3-year moving average base period. All such expenditures, other than overhead and depreciation, are taken into account. The credit sunsets after 1985.

#### 2. CHARITABLE CONTRIBUTIONS

The rule that now applies for property used to care for the needy, the ill or infants is extended to contributions of research equipment made by a corporation to a college or university.

#### 3. ALLOCATION OF RESEARCH EXPENDITURES TO FOREIGN INCOME

Provides that taxpayers must allocate all research expenditures on activities conducted in the United States to U.S.-source income. The Treasury is required to study the impact of its allocation regulations.

### E. SMALL BUSINESS PROVISIONS

#### 1. ACCUMULATED EARNINGS CREDIT

The accumulated earnings credit is generally increased to $250,000.

#### 2. SUBCHAPTER S CORPORATIONS

The maximum number of shareholders is increased to 25, and certain kind of trusts are made eligible shareholders.

#### 3. INVENTORY ACCOUNTING FOR SMALL BUSINESSES

Provides for certain simplifying changes in the LIFO inventory accounting method. These are (1) permitting the income from the increase in inventory value required when LIFO is elected to be spread over 3 years; (2) permitting small businesses ($1 million of gross revenue) to use one inventory pool; (3) requiring the Treasury Department to prescribe regulations providing for the use of published Government indexes. In addition, the Treasury Department is required to study LIFO accounting and cash accounting.

#### 4. INVESTMENT CREDIT FOR USED PROPERTY

The used property limitation is increased to $125,000 in 1982 through 1984 and $150,000 thereafter.

### F. WINDFALL PROFIT TAX AND OTHER ENERGY TAX PROVISIONS

#### 1. ROYALTY OWNER CREDIT OR EXEMPTION

There is a royalty owner credit for 1981 of $2,500 and an exemption for 2 barrels per day in 1982 through 1984 and 4 barrels per day thereafter.

**H.R. 4242★—Continued**

## SUMMARY OF H.R. 4242 AS PASSED BY THE HOUSE—Continued

### F. WINDFALL PROFIT TAX AND OTHER ENERGY TAX PROVISIONS—CONTINUED

#### 2. NEWLY DISCOVERED OIL

The tax rate on newly discovered oil is reduced to 15 percent over a 5-year period. Specifically, the rates will be 27 1/2 percent in 1982, 25 percent in 1983, 22 1/2 percent in 1984, 20 percent in 1985 and 15 percent after 1985.

#### 3. PRODUCER EXEMPTION

There is an exemption for an unlimited amount of stripper oil produced by independent producers after 1982.

#### 4. OTHER WINDFALL PROFIT TAX PROVISIONS

Includes the exemption for child care agencies but not the provision for natural gas retailers.

#### 5. PERCENTAGE DEPLETION

Continues percentage depletion for oil and gas at a 22-percent rate.

#### 6. RESIDENTIAL ENERGY CREDITS

Extends the 15-percent residential energy credit to woodburning stoves.

### G. CORPORATE TAX REDUCTIONS AND OTHER BUSINESS PROVISIONS

#### 1. GRADUATED CORPORATE TAX RATES

Reduces the tax rate in the bottom two corporate brackets (those applying to taxable income below $50,000) by one percentage point in 1982 and by one additional point in 1983 and subsequent years.

#### 2. STOCK OPTIONS

Provides for restricted stock options under which there will be no tax consequences when the option is granted or exercised, and the difference between the exercise price and the sales price of the stock will be taxed as a capital gain when the stock is sold by the employee. Options must be exercised in the order granted, and the application of the new rule to options granted during the years 1976-80 is limited to a total of $150,000.

#### 3. MOTOR CARRIER OPERATING RIGHTS

Permits 60-month amortization for the basis of motor carriers' operating rights held on July 1, 1980.

#### 4. TARGETED JOBS CREDIT

Extends the credit through 1983, expands it to include WIN registrants and people involuntarily terminated from CETA jobs and eliminates cooperative education students and retroactive certifications.

### H. SAVINGS INCENTIVES

#### 1. INDIVIDUAL RETIREMENT ACCOUNTS

Increases the limit on IRA contributions to the lesser of 100 percent of compensation or ($2,250 for a spousal IRA). In addition, the bill allows active participants in tax-qualified plans to be eligible for IRA deductions.

#### 2. SELF-EMPLOYED RETIREMENT SAVINGS

Increases the contribution limit to $15,000.

#### 3. INTEREST AND DIVIDEND EXCLUSION

Terminates the $200 interest and dividend exclusion after 1981. Beginning in 1985 it introduces a new interest exclusion for 15 percent of interest received in excess of interest deducted other than business and home mortgage interest. This net interest exclusion is limited to $3,000 of net interest per year ($6,000 for joint returns).

#### 4. TAX-EXEMPT SAVINGS CERTIFICATES

There is an exclusion for up to $1,000 ($2,000 for a joint return) of interest on "all savers" certificates. These certificates must have an interest yield no greater than 70 percent of the Treasury bill rate, and institutions issuing these certificates must invest certain amounts in residential financing or agricultural loans.

#### 5. DIVIDEND REINVESTMENT

Permits taxpayers to exclude up to $1,500 a year ($3,000 for a joint return) of dividends received from public utility corporations if the dividends are reinvested in stock in the utility. The dividends excluded under this provision will reduce the taxpayer's basis in the stock and thus will increase the taxpayer's capital gain when he sells the stock.

### I. ESTATE AND GIFT TAX PROVISIONS

Provides:

(1) An increase in the level of transfers at which the estate and gift tax rates begin from $175,625 to $600,000, phased in over a 6-year period.

(2) Elimination of the estate and gift tax on all gifts and bequests between spouses.

(3) An increase in the gift tax exclusion for gifts in any single year to any one person from $3,000 to $10,000 plus an unlimited exclusion for gifts paid for medical expenses and school tuition.

(4) Liberalization of the provision for current use valuation of farms and real estate, including an increase in the maximum reduction in the taxable estate resulting from this provision from $500,000 to $1 million.

**H.R. 4242★—Continued**

## SUMMARY OF H.R. 4242 AS PASSED BY THE HOUSE—Continued

### I. ESTATE AND GIFT TAX PROVISIONS—CONTINUED

(5) Liberalization of the provisions of present law permitting deferred payment of estate tax when the estate consists largely of a closely held business.

(6) Provides that all gift tax returns are to be filed, and any gift tax paid, on an annual basis.

### J. ADMINISTRATIVE PROVISIONS

Provides:

(1) Requirement that large corporations cover 80 percent of their current year's tax liability with estimated tax payments.

(2) More current adjustment of the interest rate on tax overpayments and deficiencies to 100 percent of the prime interest rate.

(3) Additional civil and criminal penalties for filing of false W-4 forms.

(4) A new "no fault" penalty in cases where tax is assessed because the taxpayer overvalued certain property, and an increase in the negligence penalty in certain cases.

(5) An increase in the exemption from the estimated tax penalty for individuals from $100 to $500, phased in over a 4-year period.

### K. COMMODITY STRADDLES

Loss limitation: The bill limits the deduction for losses from commodity-related straddle transactions to the amount of gains from commodity-related transactions, reduced by losses on nonstraddle commodity-related transactions. This loss limitation rule applies to straddles in futures contracts, commodities, Treasury bills, other debt instruments, options and other interests in Treasury bills and debt instruments, forward contracts and currency. There is an exemption for hedging transactions.

Capitalization of interest and carrying charges: The bill requires that interest and carrying charges incurred to purchase or carry a commodity held as part of a straddle be capitalized, rather than expensed. However, there is an exemption from this rule for hedging transactions and a special rule for traders of commodity futures contracts.

Treasury bills: The bill treats Treasury bills as capital assets, so that gain or loss on their sale is treated as capital gain or loss, not ordinary gain or loss. The determination of how much of the appreciation of a Treasury bill sold before maturity is capital gain and how much is interest income based on the market discount on the bill at the time of its acquisition by the taxpayer. Thus, if a bill is purchased 6 months before maturity and held for 3 months, one-half of the market discount is treated as interest and taxed as ordinary income and any additional difference between the sales price and the purchase price is treated as capital gain or loss.

Dealer designation rule: The bill requires dealers in securities to identify a security as being held for investment (and thereby eligible for capital gain treatment) on the day of acquisition rather than 30 days after acquisition, as is the case under present law.

Sale or exchange requirement: The bill requires that all taxable dispositions of capital assets which are actively traded or which are commodity related assets be treated as sales or exchanges, thereby producing capital gain or loss.

### L. RAILROAD RETIREMENT TAXES

Increases the tax on employers to 11.75 percent and provides a new tax of 2 percent on the compensation of employees.

### M. MISCELLANEOUS PROVISIONS

#### 1. LOSS AND CREDIT CARRYOVERS

Extends the investment credit and the net operating loss carryover period to 20 years.

#### 2. FRINGE BENEFITS AND OTHER REGULATIONS

Extends moratoriums for 2 years.

#### 3. TAX-EXEMPT BOND PROVISIONS

Exempts interest on industrial development bonds used to finance buses, subway cars and similar equipment leased to publicly owned mass transit systems. It also prospectively exempts interest on obligations of volunteer fire departments.

#### 4. TAX TREATMENT OF STATE LEGISLATORS

Extends permanently a modified version of the recently expired treatment of the business expenses of State legislators.

#### 5. MERGERS OF SAVINGS AND LOANS

Provides special rules which allow tax-free reorganizations of mutually owned savings and loan associations, cooperative banks and mutual savings banks and the carryover of tax attributes in such reorganizations. In addition, the substitute exempts these institutions from the normal rules relating to contributions to capital by nonshareholders and rules relating to recapture of bad debt deductions upon distributions out of bad debt or supplemental reserves in the case of payment and repayments of financial assistance by Federal Savings and Loan Insurance Corporation.

#### 6. RESTRICTED PROPERTY

Permits a taxpayer who receives stock subject to certain Federal securities law restrictions on the "pooling-of-interests" accounting rules to include the value of the stock in income when these restrictions terminate.

## SENATE ACTION

July 30, 1981.—Held at the desk in the Senate.

July 31, 1981.—Passed by the Senate, by voice vote (Congressional Record S8945), after striking the House-passed language and inserting in lieu thereof the text of H.J. Res. 266, as passed by the Senate, and adopting Armstrong UP amendment 345, of a technical nature. (See H.J. Res. 266 for action on Senate amendments incorporated in H.R. 4242.)

**H.R. 4242★—Continued**

## CONFERENCE ACTION

July 31, 1981.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Dole, Packwood, Roth, Danforth, Long, Byrd of Va., and Bentsen.

July 31, 1981.—House disagreed to the Senate amendments, agreed to a conference with the Senate, and named the following conferees: Messrs. Rostenkowski, Gibbons, Pickle, Rangel, Stark, Conable, Duncan, and Archer.

July 31, 1981.—Conferees met and came to agreement.

## CONFERENCE AGREEMENT

### INDIVIDUAL INCOME TAX REDUCTIONS

#### INDIVIDUAL TAX RATES

The conference agreement provides cumulative reductions in individual income tax rates 1 1/4 percent in 1981, 10 percent in 1982, 19 percent in 1983 and 23 percent in 1984 and subsequent years. These tax reductions will be reflected in reduced withholding on Oct. 1, 1981, 1982, and July 1, 1983. The top marginal tax rate is reduced from 70 percent to 50 percent on Jan. 1, 1982, and the maximum tax rate on long-term capital gains is reduced to 20 percent for sales or exchanges after June 9, 1981.

#### DEDUCTION FOR TWO-EARNER MARRIED COUPLES

The conference agreement allows two-earner married couples a deduction equal to 10 percent of the first $30,000 of earnings of the spouse with the lesser amount of earnings (maximum deduction of $3,000). The new deduction is phased in so that a 5-percent deduction applies in 1982 (maximum deduction of $1,500) and the 10-percent deduction takes effect in 1983.

#### INDEXING

The conference agreement adjusts the income tax brackets, the zero bracket amount and the personal exemption for increases in the Consumer Price Index, starting in 1985. The first such adjustment will take place for 1985 tax returns based on price increases between fiscal year 1983 and fiscal year 1984.

#### CHILD CARE CREDIT

The conference agreement increases the amount of expenditures eligible for the chid care tax credit from $2,000 to $2,400 for each of the taxpayer's first two dependents. In addition, it increases the rate of the child care credit from 20 percent to 30 percent for taxpayers with incomes of $10,000 or less. The rate of the credit is reduced by one percentage point for each $2,000 of income, or fraction thereof, above $10,000 until it reaches a rate of 20 percent for taxpayers with incomes above $28,000.

#### CHARITABLE CONTRIBUTIONS DEDUCTION FOR NONITEMIZERS

The conference agreement allows taxpayers to deduct charitable contributions even if they do not itemize their personal deductions. For the years 1982 and 1983, the deduction is 25 percent of the first $100 of contributions. For 1984, the contribution cap is raised to $300. For 1985, the deduction is allowed for 50 percent of contributions with no cap, and for 1986 the deduction is allowed for 100 percent of contributions. This provision expires after 1986.

#### GAIN ON SALE OF RESIDENCE

The conference agreement extends from 18 months to 2 years the replacement period during which taxpayers must reinvest the proceeds from the sale of their principal residence in a new principal residence if they are to be eligible for the rollover treatment on the gain from that sale. Also, the conference agreement increases from $100,000 to $125,000 the maximum amount of capital gain on the sale of a residence excludible from gross income by a taxpayer age 55 or over. Conference agreement deletes provision relating to handicapped individuals.

#### FOREIGN EARNED INCOME

The conference agreement replaces the present system of deductions and exclusions for excess living costs for income earned abroad with an exclusion. The maximum amount excludible will be $75,000 in 1982, and it will increase in $5,000 increments to the permanent level of $95,000 in 1986 and thereafter. In addition, there is an inclusion for excess housing costs.

#### INDIVIDUALS ELIGIBLE FOR EARNED INCOME CREDIT

The conference agreement deletes this provision.

### CAPITAL COST RECOVERY PROVISIONS

The conference agreement replaces the present system of depreciation with the Accelerated Cost Recovery System.

For tangible personal property (i.e., machinery and equipment) assets are grouped into four classes with recovery periods of 3, 5, 10, and 15 years. The 3-year class consists of autos, light duty trucks, equipment used in research and development, other short-lived property, racehorses over 2 years old and other horses over 12 years old. The 5-year class includes most other equipment except long-lived public utility property with an ADR midpoint life between 18 and 25 years, railroad tank cars, theme park structures, mobile homes, and utility coalburning equipment used to replace or convert oil and gas-fired boilers. The 15-year class includes public utility property with an ADR midpoint life above 25 years.

For the years 1981 through 1984, taxpayers will use a statutory method of cost recovery which approximates the 150-percent declining balance with a switch to the straight-line method. For property placed in service in 1985, the method will accelerate to approximate the 175-percent declining balance method with a switch to the sum-of-the-years-digits method. For 1985 and subsequent years, the method will approximate the 200-percent declining balance method with a switch to the sum-of-the-years-digits method.

The investment tax credit will be 6 percent for property in the 3-year class and 10 percent for all other eligible property.

**H.R. 4242★—Continued**

## CONFERENCE AGREEMENT—Continued

### CAPITAL COST RECOVERY PROVISIONS—CONTINUED

Real property will be written off over a 15-year period using the 175-percent declining balance method with a switch to the straight-line method (200 percent for low-income housing). When a taxpayer sells nonresidential real property for which the accelerated method has been used, gain will be treated as ordinary income to the extent of all recovery deductions previously taken. When a taxpayer sells residential real property for which the accelerated method has been used, ordinary income recapture will be limited to the excess of the accelerated over straight-line cost recovery. If a taxpayer uses straight-line recovery, all gain will be treated as capital gain.

Businesses may elect to expense up to $5,000 of personal property in 1982 and 1983, $7,500 in 1984 and 1985, and $10,000 thereafter.

The conference agreement raises the amount of used property eligible for the investment credit from $100,000 to $125,000 for 1981 through 1984, and to $150,000 in 1985 and subsequent years.

The conference agreement liberalizes the rules under which a leasing transaction will be recognized as such for tax purposes.

The conference agreement limits the amount of property eligible for the investment credit to the extent to which the taxpayer is at risk; that is, has invested his own money or is personally liable for loans. There are, however, exceptions from this rule for loans from financial institutions and other commercial lenders and for the energy investment credit.

### TAX CREDIT FOR REHABILITATION EXPENDITURES

The conference agreement replaces the present 10-percent investment credit for expenditures to rehabilitate nonresidential structures with a graduated credit. The new credit is 15 percent for rehabilitation of nonresidential buildings 30 to 39 years old, 20 percent for rehabilitation of nonresidential buildings over 39 years old, and 25 percent for rehabilitation of certified historic structures. For the 15-percent and 20-percent credits, the basis for determining cost recovery deductions will be reduced by the amount of the credit.

### INCENTIVES FOR RESEARCH AND EXPERIMENTATION

#### TAX CREDIT FOR RESEARCH AND EXPERIMENTATION

The conference agreement provides a 25-percent tax credit for certain expenditures incurred in research and experimentation in excess of the amount of such expenditures during a base period. The new credit will apply to expenditures made after June 30, 1981, and before 1986.

#### CHARITABLE CONTRIBUTIONS OF RESEARCH EQUIPMENT

The conference agreement permits corporations which contribute newly manufactured scientific equipment to colleges and universities to claim a charitable deduction equal to the taxpayer's basis plus 50 percent of the appreciation, but not to exceed twice the basis.

#### ALLOCATION TO U.S.-SOURCE INCOME

For 2 years, taxpayers are allowed to allocate expenditures for research and experimentation conducted in the United States entirely to U.S.-source income.

### SMALL BUSINESS PROVISIONS

#### ACCUMULATED EARNINGS CREDIT

The conference agreement increases the credit against the accumulated earnings tax from $150,000 to $250,000.

#### SUBCHAPTER S CORPORATIONS

The conference agreement increases the maximum number of shareholders for a subchapter S corporation from 15 to 25 and allows certain trusts to be qualified shareholders.

#### INVENTORY ACCOUNTING

The conference agreement provides for the simplification of LIFO inventory accounting for small businesses. Businesses with average gross receipts of less than $2 million for the prior 3 years are allowed to use a single dollar-value LIFO pool, and taxpayers switching to LIFO are given 3 years to take into income the inventory write-downs from prior years. Also, the Treasury Department is directed to issue regulations that would simplify the use of dollar-value LIFO inventory accounting through the use of published Government indexes.

### WINDFALL PROFIT TAX AND OTHER ENERGY PROVISIONS

#### ROYALTY OWNER CREDIT AND EXEMPTION

For 1981, royalty owners are allowed a credit against the first $2,500 of windfall profit tax liability. For 1982 through 1984, the conference agreement provides an exemption from the windfall profit tax for up to 2 barrels a day of royalty production; and after 1984 it provides a 3-barrel-a-day exemption.

#### STRIPPER OIL EXEMPTION

The conference agreement exempts stripper oil produced by independent producers, starting in 1983.

#### NEWLY DISCOVERED OIL TAX RATE

The conference agreement reduces the windfall profit tax rate on newly discovered oil from 30 percent to 27.5 percent in 1982, 25 percent in 1983, 22.5 percent in 1984, 20 percent in 1985 and 15 percent in subsequent years.

### CORPORATE RATE REDUCTIONS AND OTHER BUSINESS PROVISIONS

#### CORPORATE RATE REDUCTION

The conference agreement reduces the tax rate on the first $25,000 of corporate taxable income from 17 percent to 16 percent in 1982 and 15 percent in subsequent years. It also reduces the rate on the next $25,000 of taxable income from 20 percent to 19 percent in 1982 and 18 percent in subsequent years.

**H.R. 4242★—Continued**

## CONFERENCE AGREEMENT—Continued

### CORPORATE RATE REDUCTIONS AND OTHER BUSINESS PROVISIONS—CONTINUED

#### INCENTIVE STOCK OPTIONS

The conference agreement reinstates capital gains treatment for stock options which meet certain conditions. There will be no tax consequences when these options are granted or when they are exercised, and employees will be allowed capital gains treatment on any gain on the sale of the stock. The aggregate amount of stock subject to such options for any employee in any calendar year is limited to $100,000. However, employees are allowed a 3-year carryover of up to $50,000 if they do not use up the full $100,000 in any one year. In the case of options granted before 1981, the aggregate amount of stock for which any employee may be granted incentive stock options cannot exceed $50,000 per year and $200,000 in the aggregate.

#### TARGETED JOBS CREDIT

The conference agreement extends the targeted jobs tax credit through 1982. It adds AFDC recipients and WIN registrants as additional targeted groups, as well as Vietnam veterans age 35 or over and employees laid off from CETA programs. It limits the credit for cooperative education students to the economically disadvantaged. Also, the conference agreement makes a number of administrative improvements in the credit.

#### MOTOR CARRIER OPERATING RIGHTS

The conference agreement allows taxpayers who owned motor carrier operating rights on July 1, 1980, to amortize the basis of those rights over a 60-month period.

#### PERCENTAGE DEPLETION ON OIL AND GAS

The conference agreement deletes this provision.

#### TAX CREDIT FOR WOODBURNING STOVES

The conference agreement deletes this provision.

### SAVINGS INCENTIVES

#### INTEREST AND DIVIDEND EXCLUSION

The conference agreement terminates the present $200 exclusion ($400 for a joint return) after 1981. After 1981, the law will revert to the prior $100 dividend exclusion with some technical modifications. Starting in 1985, taxpayers will be able to exclude 15 percent of interest income to the extent it exceeds nonbusiness and nonmortgage interest deductions up to a maximum exclusion of $450 ($900 for joint returns).

#### QUALIFIED SAVINGS CERTIFICATES

The conference agreement excludes up to $1,000 ($2,000 for a joint return) of interest on qualified savings certificates. These certificates must be issued between Sept. 30, 1981, and Jan. 1, 1983, and must have a yield equal to 70 percent of the yield on 1-year Treasury bills. The certificates must be issued by financial institutions which invest in residential financing or agricultural loans.

#### INDIVIDUAL RETIREMENT ACCOUNTS

The conference agreement increases the limit on deductions for contributions to individual retirement accounts from the lesser of 15 percent of compensation or $1,500 ($1,750 for a spousal IRA) to the lesser of 100 percent of compensation or $2,000 ($2,250 for a spousal IRA). Also, the bill makes active participants in tax qualified plans eligible for IRA deductions.

#### SELF-EMPLOYED RETIREMENT SAVINGS

The conference agreement increases the maximum annual deduction for a contribution to a self-employed retirement plan (Keogh or H.R. 10 plan) from $7,500 to $15,000.

#### EMPLOYEE STOCK OWNERSHIP PLANS

The conference agreement replaces the existing extra investment credit for employee stock ownership plans (ESOP's) with a credit equal to a percentage of payroll. For 1983 and 1984, the credit is one-half of 1 percent of compensation paid to employees under the plan, and the percentage increases to three-fourths of 1 percent after 1984. The payroll-based ESOP credit expires at the end of 1987.

#### DIVIDEND REINVESTMENT PLANS

The conference agreement excludes from income up to $750 ($1,500 for a joint return) of dividends from public utilities which are reinvested in the stock of the utility under a dividend reinvestment plan. The income will be treated as a capital gain when the taxpayer sells the stock. The exclusion will apply for the years 1982 through 1985.

### ESTATE AND GIFT TAX PROVISIONS

#### UNIFIED CREDIT

The conference agreement increases the unified credit against the estate and gift taxes. As a result, the cumulative transfers exempt from these taxes increases from $175,625 under present law to $225,000 in 1982, $275,000 in 1983, $325,000 in 1984, $400,000 in 1985, $500,000 in 1986, and $600,000 in 1987 and subsequent years.

#### RATE REDUCTION

The conference agreement reduces the top estate and gift tax rate from 70 percent to 65 percent in 1982, 60 percent in 1983, 55 percent in 1984, and to 50 percent in 1985 and subsequent years.

**H.R. 4242★—Continued**

## CONFERENCE AGREEMENT—Continued

### ESTATE AND GIFT TAX PROVISIONS—CONTINUED

#### MARITAL DEDUCTION

The conference agreement removes the quantitative limits on the marital deduction under both the estate and gift taxes so that no transfer tax is imposed on transfers between spouses. It also makes certain terminable interests eligible for the deduction.

#### CURRENT USE VALUATION

The conference agreement increases the maximum amount by which the taxable estate may be reduced under the provision for current use valuation from $500,000 to $600,000 in 1981, $700,000 in 1982, and $750,000 in 1983 and subsequent years. It also makes a number of technical modifications making current use valuation easier to use and liberalizing eligibility for it. The conference agreement deletes the provisions relating to judicial review of fair market value of specially valued property and credit for State recapture tax.

#### GIFT TAX EXCLUSION

The conference agreement increases from $3,000 to $10,000 the limit on the annual exclusion from the gift tax for gifts to any single donee. It also exempts from the gift tax certain gifts made to pay for medical expenses and school tuition.

#### ANNUAL PAYMENT OF GIFT TAX

The conference agreement provides that all gift tax returns are to be filed, and any gift tax paid, on an annual basis.

### TAX STRADDLES

#### GAIN OR LOSS ON STRADDLES

The conference agreement requires that commodity futures contracts be marked to market at the end of each year and treated as if 60 percent of the capital gains and losses on them were long-term and 40 percent were short-term. It provides a 3-year carryback for losses on marked-to-market assets. Under a transition rule, tax due on gains rolled forward from prior years into 1981 may be paid in 5 annual installments with interest.

For straddles involving property other than futures contracts, losses are allowed only to the extent of unrealized gains on offsetting positions. Other losses are deferred, and the wash sale and short sale principles of present law are extended to straddles.

#### INTEREST AND CARRYING CHARGES

The conference agreement requires that interest and carrying charges for commodity investments be capitalized if the investments are part of a straddle.

#### HEDGING

The conference agreement exempts hedging transactions from the mark-to-market, loss deferral and capitalization rules.

#### TREASURY BILLS

The conference agreement treats Treasury bills as capital assets. The characterization of the income from a Treasury bill as capital gain or ordinary income is based on a pro rata amortization of the market discount to the taxpayer.

#### DEALER IDENTIFICATION OF SECURITIES

The conference agreement requires dealers to identify securities as investments on the first day after the date of acquisition. A 7-day lookback applies to floor specialists with respect to the stocks for which they are registered specialists.

#### SALE OR EXCHANGE OF CAPITAL ASSETS

The conference agreement provides that taxable dispositions of capital assets are treated as sales exchanges.

#### TREASURY STUDY

The conference agreement deletes this provision.

### ADMINISTRATIVE PROVISIONS

#### INTEREST ON DEFICIENCIES AND UNDERPAYMENTS

The conference agreement provides for more current adjustment of the interest rate (at 100 percent of the prime rate) applicable to tax deficiencies and underpayments to the prime interest rate.

#### PENALTY FOR VALUATION OVERSTATEMENTS

The conference agreement provides an additional penalty in the case of underpayments of tax which result from taxpayers' claiming excessive valuations for property on their tax returns.

#### OTHER ADMINISTRATIVE PROVISIONS

The conference agreement provides a series of changes in penalties for negligence, filing false withholding certificates, failure to file information returns, and overstated tax deposits. It increases the Tax Court filing fee and provides for confidentiality of IRS information used to develop standards for auditing tax returns.

#### CORPORATE ESTIMATED TAX PAYMENTS

The conference agreement increases the minimum amount of the current year's tax liability which large corporations must cover with estimated tax payments from 60 percent to 65 percent in 1982, 75 percent in 1983, and 80 percent in subsequent years.

#### INDIVIDUAL ESTIMATED TAX PAYMENTS

The conference agreement increases the exemption from the estimated tax penalty for individuals from $100 to $500 over a 4-year period.

**H.R. 4242★—Continued**

## CONFERENCE AGREEMENT—Continued

### ADMINISTRATIVE PROVISIONS—CONTINUED

### RAILROAD RETIREMENT TAX

The conference agreement increases the railroad retirement tax on employers from 9.5 percent to 11.75 percent and provides for a new tax of 2 percent on the compensation of employees. It makes a number of other technical changes to the railroad retirement program.

### MISCELLANEOUS PROVISIONS

### STATE LEGISLATORS BUSINESS EXPENSES

The conference agreement allows State legislators to treat their district residence as their tax home and allows them to treat as business expenses an amount equal to the greater of the Federal per diem or the State per diem, with certain limitations, and without regard to the "away-from-home" rule. The changes apply to taxable years beginning after Dec. 31, 1975.

### FRINGE BENEFIT REGULATIONS

The conference agreement extends through Dec. 31, 1983, the prohibition on issuing regulations on fringe benefits.

### GROUP LEGAL SERVICES PLANS

The conference agreement extends through 1984 the present exclusion for employer contributions to, and benefits provided under, qualified group legal services plans and the tax exemption of trusts under such plans.

### CORPORATE CHARITABLE CONTRIBUTIONS

The conference agreement increases from 5 percent to 10 percent of taxable income the limit on the deduction for corporate charitable contributions.

### TELEPHONE EXCISE TAX

The conference agreement extends the telephone excise tax at a 1-percent rate for 1983 and 1984.

### AMORTIZATION OF CONSTRUCTION PERIOD INTEREST AND TAXES

The conference agreement permanently exempts low-income housing from the requirement that interest and taxes paid during the construction period of a building be capitalized.

### AMORTIZATION OF LOW-INCOME HOUSING REHABILITATION EXPENDITURES

Under certain circumstances, the conference agreement raises from $20,000 to $40,000 the maximum amount of expenditures eligible for 5-year amortization in connection with the rehabilitation of low-income housing.

### DEDUCTION FOR ADOPTION EXPENSES

The conference agreement provides a new itemized deduction for up to $1,500 in connection with the adoption of a "hard-to-place" child.

### DISCLOSURE OF RETURNS AND RETURN INFORMATION FOR PURPOSES NOT RELATING TO TAX ADMINISTRATION

The conference agreement deletes this provision.

### COMMUTING EXPENSE REGULATIONS

The conference agreement deletes this provision.

### CHARITABLE CONTRIBUTIONS BY CORPORATIONS

The conference agreement deletes this provision.

### TAX CREDIT FOR PLANTING CERTAIN PECAN TREES

The conference agreement deletes this provision.

### GENERAL OBLIGATION VETERANS' MORTGAGE SUBSIDY BONDS FOR STATE OF OREGON

The conference agreement deletes this provision.

### EXEMPTION FROM FIREARMS EXCISE TAX FOR SMALL PRODUCERS

The conference agreement deletes this provision.

### INVESTMENT CREDIT FOR THEATRICAL PRODUCTIONS

The conference agreement deletes this provision.

### HOUSE HEATING OIL CREDIT

The conference agreement deletes this provision.

### SEPARATE REPORT ON SOCIAL SECURITY TRUST FUNDS

The conference agreement deletes this provision.

### CONGRESSIONAL BUDGET OFFICE REPORTS ON STATE OF THE ECONOMY

The conference agreement deletes this provision.

### LEVEL OF INTEREST RATES

The conference agreement deletes this provision.

### LIMITATION ON REVENUE LOSSES

The conference agreement deletes this provision.

### INTERFUND BORROWING AMONG SOCIAL SECURITY TRUST FUNDS

The conference agreement deletes this provision.

**H.R. 4242★—Continued**

## VOTE ON CONFERENCE REPORT

Aug. 3, 1981.—Senate agreed to conference report, by rollcall vote (No. 251), of 67 yeas, 8 nays (Congressional Record S9188-96).

Aug. 4, 1981.—House agreed to conference report, by yea-and-nay vote (Roll No. 190), of 282 yeas, 95 nays (Congressional Record H5975-93).

## BILL SIGNED

Aug. 13, 1981.—Signed by the President.

**(Public Law 97-34)**

**H.R. 4331★**

To amend the Omnibus Reconciliation Act of 1981 to restore minimum benefits under the Social Security Act.

Sept. 9, 1981.—Received by the Senate and placed on the calendar.

## SENATE ACTION

Oct. 7, 14, and 15, 1981.—Considered and passed by the Senate, by unanimous rollcall vote (No. 315) of 95 yeas, after taking the following action on amendments thereto:

*Adopted:*

*Dole UP amendment 478,* in the nature of a substitute including the following provisions:
- (a) Providing interfund borrowing among social security trust funds;
- (b) restoring the minimum benefit for current recipients (beneficiaries with Government pensions would have their minimum benefits reduced dollar for dollar for the portion of their Government pension above $300, but not below the amount of the benefit based on actual earnings);
- (c) deferring elimination of minimum benefit for 10 years for members of religious orders who have taken a vow of poverty;
- (d) removing the exclusion of certain sick pay from social security taxes during the first 6 months the employee is off work; and
- (e) extending the disability maximum family benefit formula to retirement and survivor cases for workers reaching age 62 or dying after 1981, by voice vote (Oct. 14, Congressional Record S11355);

*Pell UP amendment 480,* requiring the Comptroller General to undertake a study of SSA to determine the management efficiency, productivity, and technical capacities of the Administration, and the extent of current information of the characteristics of recipients, by voice vote (Oct. 14, Congressional Record S11379);

*Eagleton amendment 582,* providing separate accounting for social security trust funds, by voice vote (Oct. 14, Congressional Record S11384);

*Danforth-Chiles UP amendment 481,* providing that agencies of the Federal Government and States shall make available to the Secretary of Health and Human Services, the name and social security account number of any individual in jail pursuant to a conviction of a felony, by voice vote (Oct. 14, Congressional Record S11396);

*Domenici UP amendment 482,* providing that the Secretary of Health and Human Services shall report to Congress with respect to actions being taken to prevent social security payments being made to deceased individuals, by voice vote (Oct. 14, Congressional Record S11398);

*Baucus UP amendment 483,* providing penalties for the misuse of social security numbers, by voice vote (Oct. 14, Congressional Record S11399);

*Pressler amendment 585,* providing that any future changes in the Social Security Act will not reduce current dollar amount of monthly OASDI benefits to which individuals are entitled for the month of enactment, by unanimous rollcall vote (No. 314), of 96 yeas (Oct. 15, Congressional Record S11492);

*Dole UP amendment 485,* applying the social security tax to all employer financed sick pay in the first 6 months, except that paid as insurance, by voice vote (Oct. 15, Congressional Record S11494);

*Moynihan UP amendment 486,* requiring counterfeit-proof social security cards, by voice vote (Oct. 15, Congressional Record S11494);

*Dole (for Stafford) UP amendment 487,* providing for extension of taxes which are transferred into the Highway Trust Fund, by voice vote (Oct. 15, Congressional Record S11495); and

*Moynihan (for Levin and Dole) UP amendment 488,* requiring that the statutory deadline for implementing AFDC home health aide demonstration projects be met for projects in at least 7 States, by voice vote (Oct. 15, Congressional Record S11496).

*Rejected:*

*Eagleton amendment 581,* establishing a reserve social security trust fund financed from revenues by the repeal of the reduction in excise taxes on newly discovered oil, tabled by rollcall vote (No. 312), of 65 yeas, 30 nays (Oct. 15, Congressional Record S11474); and

*Byrd of W. Va. UP amendment 484,* requiring the Director of OMB to submit a complete list of reductions in budget authority and outlays and increases in revenues to the Congress, tabled by rollcall vote (No. 313), of 50 yeas, 47 nays (Oct. 15, Congressional Record S11484).

## FURTHER SENATE ACTION

Oct. 19, 1981.—Transmitted to the House.

## CONFERENCE ACTION

Nov. 4, 1981.—House disagreed to the Senate amendments, requested a conference with the Senate, and named the following conferees: Messrs. Rostenkowski, Pickle, Rangel, Jacobs, Gephardt, Conable, Archer, and Gradison.

Nov. 4, 1981.—Senate insisted on its amendments, agreed to a conference with the House, and named the following conferees: Messrs. Dole, Armstrong, Heinz, Long, and Moynihan.

Dec. 14, 1981.—Conference report filed in the House (**H. Rept. 97-409**) with the conferees having taken the following action.

## CONFERENCE AGREEMENT

### INTERFUND BORROWING

The conference agreement authorizes borrowing of existing assets between the OASI, DI, and HI trust funds. The borrowing authority would be effective from the date of enactment through Dec. 31, 1982.

### RESTORATION OF MINIMUM BENEFIT FOR CURRENT RECIPIENTS

The conference agreement restores the minimum benefit for all people who are eligible for benefits before January 1982 or whose benefits are based on a worker's eligibility or death before January 1982. Also, the elimination of the minimum benefit for future recipients applies to members of religious orders who have taken a vow of poverty, who were first covered under the social security program prior to the date of enactment, and who become eligible after October 1991.

**H.R. 4331★—Continued**

## CONFERENCE AGREEMENT—Continued

### RESTORATION OF MINIMUM BENEFIT FOR CURRENT RECIPIENTS—CONTINUED

For current recipients to whom the minimum benefit would be restored, the conference agreement does not include the provision of the Senate amendment that limits the restoration to residents of the United States and does not include the provision reducing the minimum benefit dollar-for-dollar for those also receiving governmental pensions above $300.

### EXTENSION OF COVERAGE TO FIRST SIX MONTHS OF SICK PAY

The conference agreement removes the exclusion of certain sick pay received under a plan or system during the first 6 months the employee is off work. The conference agreement in the definition of wages both for tax and coverage purposes, payments made under a sick pay plan to an employee or any of his dependents by a third party on account of the employee's illness. Payments made by an insurance company would still be exempt unless the company is owned, to a substantial extent, by the employer, or the insurance company has an administrative-services-only contract with the employer under which the insurance company is reimbursed for sick payments actually made plus administrative expenses and profits. The conference agreement provides that any third party (for example, an insurance company) that makes a payment, which is included in wages solely by reason of this provision, shall be treated as the employer with respect to such wages for purposes of social security and railroad retirement employment taxes. Payments required by a workmen's compensation or temporary disability insurance law would continue to be exempt. This provision would be effective for sick payments made in January 1982 and thereafter. The treatment of payments made to an employee more than 6 months after the employee last worked would be unchanged from current law. Sick payments made to employees covered by the railroad retirement system and sick pay benefits received under the Railroad Unemployment Insurance Act would continue to be exempt from railroad retirement employment taxes.

### PENALTIES FOR MISUSE OF SOCIAL SECURITY NUMBERS

The conference agreement adds new acts considered to be a misuse of social security cards by making it unlawful to: (1) alter, (2) buy or sell, or (3) counterfeit social security cards, or (4) possess a regular or counterfeit card with intent to sell or alter it.

The conference agreement would make all unlawful acts affecting the social security number or card a felony, rather than a misdemeanor.

It would increase the maximum fine for conviction of such acts from $1,000 to $5,000 and the maximum prison term from 1 year to 5 years.

### STATUTORY DEADLINE FOR IMPLEMENTING AFDC HOME HEALTH AIDE DEMONSTRATION PROJECTS

The conference agreement requires the Secretary to meet the Jan. 1, 1982 deadline for entering into demonstration agreements with at least 7 States.

### INFORMATION WITH RESPECT TO PRISONERS

The conference agreement provides that, without regard to any contrary Federal or State law, Federal, State, or local government agencies must furnish the name and social security number of any prisoner convicted of a felony, when the Secretary of HHS makes a written request to the agency for the information.

### REPORT TO CONGRESS REGARDING PAYMENTS TO DECEASED PERSONS

The conference agreement requires the Secretary of HHS to report to Congress within 90 days after enactment on actions being taken to prevent payments to deceased social security beneficiaries.

### EXTENSION OF DISABILITY INSURANCE MAXIMUM FAMILY BENEFITS TO OLD-AGE AND SURVIVORS INSURANCE BENEFICIARIES

The conference agreement does not include the Senate amendment.

### STUDY OF SOCIAL SECURITY ADMINISTRATION EFFICIENCY

The conference agreement does not include the Senate amendment.

### SEPARATE ACCOUNTING FOR SOCIAL SECURITY TRUST FUNDS

The conference agreement does not include the Senate amendment.

### SOCIAL SECURITY CARDS

The conference agreement does not include the Senate amendment. The conferees, however, are aware that the General Accounting Office has found that there may be a significant problem related to the use of counterfeit social security cards and believe that this matter deserves further consideration. The conferees believe that the Secretary of HHS should study the costs and benefits to the trust funds of such a proposal, the costs and benefits to other Government programs, and the impact of such a proposal on the privacy of individuals.

### FUTURE LEGISLATIVE CHANGES IN THE SOCIAL SECURITY ACT

The conference agreement does not include the Senate amendment.

### HIGHWAY TRUST FUND AND HIGHWAY EXCISE TAXES

The conference agreement does not include the Senate amendment.

**H.R. 4331★—Continued**

### VOTE ON CONFERENCE REPORT

Dec. 15, 1981.—Senate agreed to conference report, by rollcall vote (No. 486), of 96 yeas, 0 nays (Congressional Record S15283).

Dec. 16, 1981.—House agreed to conference report, by rollcall vote (No. 365), of 412 yeas, 10 nays (Congressional Record H9747).

### BILL SIGNED

Dec. 29, 1981.—Signed by the President.

**(Public Law 97-123)**

### PRINTED AMENDMENTS TO H.R. 4331

H.R. 4331 Amdt. No. 581 Oct. 6, 1981

MR. EAGLETON AND MESSRS. CANNON, DODD, METZENBAUM, AND MITCHELL

Establishes a reserve social security trust fund financed from revenues by the repeal of the reduction in excise taxes on newly discovered oil.

H.R. 4331 Amdt. No. 582 Oct. 7, 1981

MR. EAGLETON

Provides separate accounting for social security trust funds.

H.R. 4331 Amdt. No. 585 Oct. 14, 1981

MR. PRESSLER AND MR. DECONCINI

Provides that any future changes in the Social Security Act will not reduce current dollar amount of monthly OASDI benefits to which individuals are entitled for the month of enactment.

**H.R. 4566★** **Oct. 16, 1981**

To reduce certain duties, to suspend temporarily certain duties, and to extend certain existing suspensions of duties.

(House bill:
- (a) Amends the article description which provides for a tariff-rate quota on imports of tuna not packed in oil;
- (b) reduces the rate of duty in annual stages on ceramic insulators used in spark plugs;
- (c) provides a permanent reduction in the rate of duty on chipper knife steel;
- (d) eliminates the rate of duty on Yankee dryer cylinders;
- (e) exempts from duty, certain U.S. aircraft components and materials installed in an aircraft previously exported from the United States and subsequently returned without having been advanced in value or improved in condition while abroad;
- (f) provides the same duty-free treatment to parts of pipe organs as presently afforded finished pipe organs;
- (g) eliminates the rate of duty on toy tea sets;
- (h) increases the value limitations for duty-free entry of personal articles by returning U.S. residents;
- (i) eliminates the rate of duty on prayer shawls, bags for keeping of prayer shawls, and certain headwear used in religious services;
- (j) increases the value limitation applicable to informal entries of imported merchandise from $600 to $1,000 in aggregate fair retail value;
- (k) suspends temporarily the rate of duty on carob flour in powdered form;
- (l) extends temporarily the suspension of the rate of duty on wood excelsior;
- (m) suspends temporarily the rate of duty on 4-chloro-3-methylphenol;
- (n) continues the existing temporary suspension of the rate of duty on doxorubicin hydrochloride;
- (o) suspends temporarily the duties on tartaric acid and certain tartaric chemicals;
- (p) provides for permanent duty-free treatment on certain metal waste and scrap, unwrought metals, and other articles of metal;
- (q) suspends duty on imports of upland cotton entered during a period of time when a special quota is proclaimed to sec. 103(f) of the Agriculture Act of 1949; and
- (r) suspends temporarily the rate of duty on certain freight containers.)

## DEPARTMENTAL REPORTS

Oct. 20, 1981.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, and Commerce.

Nov. 20, 24, 25, and Dec. 14, 1981.—Memorandums from the U.S. International Trade Commission relating to canned tuna (sec. 2), ceramic insulators (sec. 3), chipper knife steel (sec. 4), Yankee dryer cylinders (sec. 5), parts of pipe organs (sec. 7), china tea sets (sec. 8) prayer shawls (sec. 10), carobflour (sec. 12), wood excelsior (sec. 13), 4-chloro-3-methylphenol (sec. 14), doxorubicin hydrochloride (sec. 15), tartaric acid, potassium salts, antimony tartrate, cream of tartar, sodium tartrate (sec. 16), metal waste and scrap (sec. 17), and freight containers (sec. 18).

## COMMITTEE ACTION

July 21 and 22, 1982.—Public hearings.

Sept. 21, 1982.—Reported favorably to the Senate (**S. Rept 97-564**) amended as follows:
- (a) Eliminating the duty on casein button blanks;
- (b) lowering the duty on certain fish netting and fish nets;
- (c) providing for a temporary suspension of the duty on fresh bulk carrots;
- (d) providing a temporary suspension of the duty on certain freight containers;
- (e) implementing the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property;
- (f) reducing the duty on the pesticide commonly known as Dicofol;
- (g) suspending for a 3-year period the duty on copper scale;
- (h) extending the legislation implementing the International Sugar Agreement;
- (i) extending the legislation implementing the International Coffee Agreement;
- (j) amending the TSUS to ensure that potatoes imported as seed are not diverted for human consumption;
- (k) reducing the duty on certain texturing machines;
- (l) implementing the Nairobi Protocol to the Florence Agreement;
- (m) providing a temporary suspension of the duty on certain small toy and novelty items;
- (n) providing a temporary suspension of the duty on mixtures of mashed or macerated hot red peppers and salt;
- (o) suspending the duty on imported hatters' fur;
- (p) amending the TSUS with respect to the dutiable status of watches and watch movements from U.S. insular possessions;
- (q) temporarily reducing the duty on sulfathiazole;
- (r) temporarily suspending the duty on sulfapyridine;
- (s) temporarily suspending the duty on color couplers and color intermediates used in the manufacture of photographic sensitized material;
- (t) temporarily reducing the duty on caffeine; and
- (u) includes the provisions of S. 2094, the Reciprocal Trade and Investment Act with the exception of the deletion of TSUS item 676.52 from the tariff negotiating authority contained in sec. 8 of that bill.

## SENATE ACTION

Dec. 19, 1982.—Considered and passed by the Senate by voice vote (Congressional Record S15579), after agreeing to the following amendments:

*Committee amendment,* in the nature of a substitute, by voice vote (Congressional Record S15590); and

*Dole UP amendment 1573,* providing the following:
- (a) Lowering the duty on certain fish netting and fish nets;
- (b) temporarily suspending the duty on cobalt;
- (c) eliminating the duty on fourdrinier wire;
- (d) eliminating the duty on needlecraft display models;
- (e) lowering the duty on natural graphite;
- (f) eliminating the duty on certain NASA articles;
- (g) reclassifying all fabrics of pile construction;
- (h) striking the provision relating to hatters fur;
- (i) striking the provision relating to watches; and
- (j) striking the Reciprocal Trade and Investment Act provision, by voice vote (Congressional Record S15590).

**H.R. 4566★—Continued**

## CONFERENCE ACTION

Dec. 19, 1982.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Dole, Danforth, Heinz, Long, and Bentsen.

Dec. 20, 1982.—House agreed to Senate amendment with an amendment which is the House passed text of H.R. 4566 and H.R. 6867 (described elsewhere in this calendar), insisted on its amendment, requested a conference with the Senate, and named the following conferees: Messrs. Rostenkowski, Gibbons, and Frenzel.

Dec. 21, 1982.—Senate disagreed to House amendment to the Senate amendment, agreed to a conference with the House, and named the following conferees: Messrs. Dole, Roth, Danforth, Long, and Bentsen.

Dec. 21, 1982.—Conference report filed in the House **(H. Rept. 97-989)**.

Dec. 21, 1982.—House agreed to conference report by voice vote (Congressional Record H10741).

Dec. 21, 1982.—Senate agreed to conference report by voice vote (Congressional Record S15986).

## CONFERENCE AGREEMENT

Canned tuna.— Amends the TSUS description: (a) to indicate clearly that shipments from the U.S. insular possessions are not included in determining the extent to which the tariff quota on canned tuna not packed in oil has been filled, and (b) to reflect that the agency responsible for the administration of the quota is the National Marine Fisheries Service, formerly the U.S. Fish and Wildlife Service. These amendments would apply to articles entered after Mar. 31, 1981.

Certain ceramic insulators.— Permanent reduction of duty on ceramic insulators used in the production of spark plugs.

Chipper knife steel.— Temporary reduction of duty on chipper knife steel for 2 1/2 years as follows: 4.4% retroactive to Oct. 1, 1982, until Dec. 31, 1982, 4.2% from Jan. 1, 1983, until Dec. 31, 1983, 4.0% from Jan. 1, 1984, until Dec. 31, 1984, and 3.9% from Jan. 1, 1985, until Mar. 31, 1985.

Yankee dryer cylinders.— Eliminates duty on Yankee dryer cylinders.

Certain aircraft components and materials.— Exempts from duty certain U.S.-made avionics systems and other equipment that had been installed in an aircraft exported from the United States and then assessed duties when the aircraft was reimported into the United States before 1970.

Pipe organ parts.—Eliminates duty on pipe organ parts.

Toy tea sets.—Eliminates duty on toy tea sets of ceramic ware.

Increase in value limitations for duty-free importations of personal articles by returning U.S. residents .—(1) A returning U.S. resident may import duty-free up to $600 (increase from current $300) of articles accompanying such person, acquired for personal or household use; (2) a returning U.S. resident may import duty-free up to $800 (increase from current $600) of articles, whether or not accompanying such person, if such person arrives directly or indirectly from an insular possession, and not more than $400 (increase from current $300) of which shall have been acquired elsewhere than in such insular possession; (3) the Secretary of the Treasury may administratively exempt from duty up to $50 (increase from current $25) in bona fide gifts sent from persons in the United States; and (4) the Secretary of the Treasury may administratively exempt from duty up to $50 (increase from current $40) in articles for household use accompanying persons arriving in the United States who are not entitled to exemption under any other provision of TSUS schedule 8.

Prayer shawls.—Eliminates duty on prayer shawls, and headwear used in religious observances.

Increase in value limitations applicable to informal entries of imported merchandise.—Increases value from $600 to $1,000 of noncommercial articles for personal or household use accompanying a person arriving in the United States (other than duty-free articles or articles acquired in U.S. insular possessions) which are subject to a flat duty of 10 percent of the fair retail value in the country of acquisition.

Carob flour.—Temporarily suspends duty on carob flour until Dec. 31, 1984.

Wood excelsior.—Temporarily suspends duty on wood excelsior until June 30, 1983.

Bicycle parts.—Extends the existing suspension of duties on certain bicycle parts to June 30, 1986. "Click stick levers" would not be included in the suspension, while cables and casings for caliper brakes and trigger on twist grip controls for 3-speed hubs would be added to suspension.

Hosiery knitting machines.—Temporary suspension of duty on single cylinder fine gage hosiery knitting machines and double cylinder jacquard hosiery knitting machines.

Double-headed latch needles.—Temporary suspension of duty on double-headed latch needles until June 30, 1985.

Protheses.—Temporary suspension of duty on externally powered electric prosthetic devices and their parts until Sept. 30, 1984.

Certain dolls and toy figures.—Temporary suspension of duty until Dec. 31, 1985, on (1) stuffed dolls, with or without clothing; (2) stuffed toy figures of inanimate objects; (3) inanimate objects not stuffed, but wholly or mostly metal, rubber, or plastic; and (4) skins of dolls, toy figures of animate and inanimate objects.

Business documents.—Allows business documents to enter the United States in a no-entry required status as "intangibles" instead of entering duty-free under item 807.10 as is the present primary method. In addition would prohibit nominal consignees from conducting customs business on behalf of any other person, unless the consignee is a licensed customhouse broker.

Bonded warehouses.—Allows articles to be delivered into successive bonded storage warehouses as long as the ultimate purpose remained that of export, by amending sec. 311 of the Tariff Act of 1930. Currently articles withdrawn from a bonded manufacturing warehouse may be delivered into any bonded storage warehouse at an exterior port for the sole purpose of immediate export.

4-Chloro-3-methylphenol.—Temporary suspension of duty on 4-choloro-3-methylphenol until June 30, 1984.

**H.R. 4566★—Continued**

### CONFERENCE ACTION—Continued

Doxorubicin hydrocloride.—Extends temporary suspension of duty on doxorubicin hydrochloride until June 30, 1984, retroactive to June 30, 1982.

Tartaric acid and certain tartaric chemicals.—Temporary suspension of duty on tartaric acid, potassium salts, cream of tartar, and sodium tartarate until June 30, 1984.

Certain metal waste and scrap.—Provides permanent duty-free treatment on copper waste and scrap, articles of copper, and other metal waste and scrap articles. Current col. 1b rate would apply to copper waste and scrap and articles of copper if the market price of copper falls below $.51 per pound.

Furs from China.—Repeals the embargo on furskins with repsect to the Peoples Republic of China (PRC).

Classification of dolls and toy figures.—Provides for realignment of TSUS items and new definitions for certain stuffed dolls and other toy figures.

Cantaloupes.—Suspends until May 15, 1985, the rate of duty of 35% on fresh cantaloupes entered between Jan. 1 and May 15 of each year.

Hatters' fur.—Suspends until Dec. 31, 1985, the rate of duty of 15% on hatters' fur.

Surgical drapes and sterile gowns.—The conference agreement deleted this provision.

P-hydroxybenzoic acid.—Suspends until Sept. 30, 1985, the duty of 11.3% for P-hydroxybenzoic acid.

Triphenyl phosphate.—Suspends until Sept. 30, 1985, the duty of 12.1% on triphenyl phosphate.

Bis(4-Aminobenzoate)-1,3 propanediol (trimethelyne glycol di-P-aminobenzoate).—Extends until June 30, 1984, the existing temporary suspension of duty.

Ethylbiphenyl.—Suspends until June 30, 1985, the rate of duty of 20.1% on ethylbiphenyl.

Uncompounded allyl resins.—Suspends until Sept. 30, 1984, the duty of 8.4% on uncompounded allyl resins.

Dicofol.—Phased-down temporary reductions in duties until Sept. 30, 1985, on dicofol under TSUS item 408.28: col. 1 (MFN) rate of duty 10.3% as of Jan. 1, 1983, 9.5% as of Jan. 1, 1984, 8.6% as of Jan. 1, 1985; LDDC rate of 6.9% during entire period; col. 2 rate 7 cents per pound plus 41%.

Certain freight containers.—Temporary suspension of duty until Dec. 31, 1986, on freight containers used in international trade with gross mass rating of at least 40,000 pounds.

Upland cotton.—Suspends duty on imports entered during a period of time when a special quota is proclaimed to sec. 103(f) of the Agriculture Act of 1949.

Classification of certain fabrics.—Reclassifies all fabrics of pile construction.

Section 144: Cobalt.—Extends temporary suspension of duty on cobalt from June 30, 1982, to June 30, 1983.

Copper scale.—Suspends until Dec. 31, 1985, the duty of 6.6% for copper scale.

Seed potatoes.—Adds an "actual use" provision to permit the Customs Service to verify use of potatoes entered into the United States as seed stock rather than table stock.

Certain texturing machines.—Suspends until Sept. 30, 1985, the duty of 5.3% on certain texturing machines.

Sulfathiazole.—Temporary reductions of duty on sulfathiazole: col. 1 (MFN) from 29.4% to 13.3% from Jan. 1, 1983, to Jan. 1, 1984, 11.9% from Jan. 1, 1984 to Jan. 1, 1985, and 10.6% from Jan. 1, 1985 to Jan. 1, 1986; LDDC rate of 8.0% during entire period; col. 2 rate 7 cents per pound plus 80%.

Carrots.—Temporary, 2-year suspension of culled carrots imported in bulk containers of 100 pounds or more, during the period Aug. 15 to Feb. 15 under a quota of 20,000 tons.

Sulfapyridine.—Temporary suspension of duty on sulfapyridine until Dec. 31, 1985.

Color couplers.—Extends existing temporary suspension of duty on color couplers and color intermediates from June 30, 1982, to Sept. 30, 1985.

Casein button blanks.—Eliminates col. 1 (MFN) rate of duty, currently 22.1%, and LDDC duty, currently 11.4% for casein button blanks.

Red peppers.—Continues temporary suspension of duty on red peppers, currently 12.0%, from June 30, 1981, to June 30, 1985.

International Sugar Agreement.—Extends implementing legislation for the International Sugar Agreement, which expires Jan. 1, 1983, until Jan. 1, 1985.

International Coffee Agreement.—Extends the implementing legislation for the International Coffee Agreement, which expired with the joint resolution, until Oct. 1, 1985.

Fourdrinier wire.—Eliminates (MFN) rate of duty on Fourdrinier wire for use in papermaking machines. Retains current duties on plastic wire.

Insular possession.—(1) Eliminate 70% foreign content limit for duty-free entry of watches from insular possessions under general headnote 3(a); (2) establish new 7 million unit annual limit on duty-free entry with adjustment flexibility downward by no more than 10% or upward by no more than 20% in any one year; (3) continue country allocation authority for the Secretaries of Commerce and Interior; and (4) provide a duty rebate for the industry on a by-company basis which reflects the amount of local labor content in the watches.

Fish nets and netting.—Conference agreement deleted this provision.

Implementation of the Nairobi Protocol.—Implements the Nairobi Protocol to the Florence Agreement. The protocol provides for duty-free treatment for a broader range of educational, scientific, and cultural materials and articles for the handicapped than is currently provided in U.S. law implementing the Florence Agreement.

Implementation of the cultural property convention.—Implements the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property. These provisions authorize the President to enter into agreements to restrict imports of illicitly traded artifacts when the major importing nations are implementing similar controls unilaterally in an emergency, and they bar the importation of certain items identified as having been stolen from museums or similar institutions abroad.

### BILL SIGNED

Jan. 12, 1983.—Signed by the President.

**(Public Law 97-446)**

**H.R. 4577★** **Sept. 27, 1982**

To provide that the provisions of sec. 252 of the Economic Recovery Tax Act of 1981 (relating to transfers of property to employees subject to certain restrictions) shall apply to certain transfers occurring during 1973.

## BILL REPORTED

Nov. 15, 1982.—Reported favorably to the Senate (**S. Rept. 97-667**), including the House provision and the following additional provisions:

### Salary Reduction Arrangements Under Money Purchase Pension Plans

Amounts deferred by an employee pursuant to a salary reduction arrangement under a money purchase pension plan will be excluded from the employee's income if the plan was in existence on June 27, 1974, and contributions by employees and the employer do not exceed the levels permitted under the plan's contribution formula on that date.

### Liability of Employers Withdrawing From Multiemployer Pension Plans

Withdrawal liability generally will be imposed only with respect to withdrawals occurring on or after Sept. 26, 1980.

### Private Foundation Rules Relating to Excess Business Holdings

Provides that the Otto Bremmer Foundation, the El Pomar Foundation, the Houston Endowment, Inc., the Public Welfare Foundation, the Sand Springs Home, and the B. Altman Foundation may indefinitely retain certain business interests if the foundation meets certain conditions. The Ahmanson Foundation would have an additional 5 years to meet a private foundation divestiture requirement with respect to certain stock held on May 26, 1969. The New London Day Trust would not be subject to the private foundation rules applicable to charitable trusts effective for taxable years beginning after Nov. 20, 1978.

### Definition of Artificial Bait for Purposes of the Excise Tax on Fishing Equipment

Excludes from the definition of "artificial bait" for purposes of the 10-percent excise tax on fishing equipment any substance which contains 85 percent (or more) by weight of plant or animal material which can be ingested by fish.

***(Also see action on H.R. 4961)***

## H.R. 4613★

To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

### HOUSE BILL

#### Screening Potential Debtors

Under the bill, the IRS will be permitted to disclose to the head of a Federal agency that administers an "included Federal loan program" whether or not a loan applicant has a tax delinquent account. This disclosure will be permitted only for the purpose of, and to the extent necessary in, determining the credit worthiness of a Federal loan applicant.

An "included Federal loan program" is a program (1) under which the United States or a Federal agency makes, guarantees, or insures loans, and (2) with respect to which the Office of Management and Budget has determined that the disclosure of whether any applicants have tax delinquent accounts will substantially prevent or reduce future program delinquencies. The OMB determination must be published in the Federal Register.

#### Use of Taxpayer Identifying Numbers

Under the bill, each Federal agency that administers an included Federal loan program will have to require a person who applies for a loan under the program to furnish his taxpayer identifying number.

#### Disclosure of Mailing Addresses to Third Parties for Purposes of Collecting Federal Claims

The bill will permit the IRS to disclose taxpayer mailing addresses to officers, employees, or agents of other Federal agencies for their use in locating taxpayers in order to collect or compromise Federal claims. In addition, the bill will subject Federal agencies (and their agents) which disclose mailing addresses to their agents, to the safeguard requirements generally applicable to agencies that receive tax returns and return information.

#### Effective Dates

The provisions relating to the screening of potential debtors and furnishing of taxpayer identifying numbers will be effective in the case of loan applications made after Sept. 30, 1982.

The provision dealing with disclosures to agents will take effect upon enactment.

### SENATE ACTION

May 10, 1982.—Placed on the Senate Calendar.

Sept. 27 and 28, 1982.—Considered and passed by the Senate, by rollcall vote (No. 359), of 96 yeas, 2 nays (Sept. 28, Congressional Record S12391), after agreeing to Percy UP amendment 1299, in the nature of a substitute (S. 1249 as reported by the Finance Committee and described elsewhere in this document), by voice vote (Sept. 27, Congressional Record S12333).

### FURTHER HOUSE ACTION

Sept. 30, 1982.—House concurred in Senate amendment with amendments by voice vote (Congressional Record H8053), restoring the House version of the amendments within the jurisdiction of the Finance Committee, and retaining the Finance Committee provision relating to consumer reporting agencies, and making clear that the other provisions do not apply to claims or debts arising under the Internal Revenue Code, the Social Security Administration, or the tariff laws.

### FURTHER SENATE ACTION

Oct. 1, 1982.—Senate concurred in House amendments to the Senate amendment, by voice vote (Congressional Record S13261).

### BILL SIGNED

Oct. 25, 1982.—Signed by the President.

**(Public Law 97-365)**

## H.R. 4717★

To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

### SUMMARY OF HOUSE BILL

### DEFERRAL OF LIFO RECAPTURE EFFECTIVE DATE

Extends the effective date for one additional year, through Dec. 31, 1982.

### NET OPERATING LOSS TREATMENT OF THE FEDERAL NATIONAL MORTGAGE ASSOCIATION

Provides a 10-year carryback and a 5-year carryover for NOL's of the FNMA. Thus, the carryback period would be lengthened by 7 years and the carryover period would be shortened by 10 years. This treatment would apply only to that portion of an NOL of the FNMA that is not a FNMA mortgage disposition loss (the excess of losses over gains from the sale or exchange of mortgages, securities, and other evidences of indebtedness). For the FNMA mortgage disposition loss portion of an NOL, the present law 3-year carryback and 15-year carryforward would continue to apply. The bill would be effective for NOL's incurred in taxable years beginning after Dec. 31, 1981.

### FILING OF INFORMATION RETURN RELATING TO TRANSACTIONS UNDER THE SAFE HARBOR LEASING PROVISIONS OF PUBLIC LAW 97-34

Requires that an information return be filed with the Internal Revenue Service in order for an agreement to qualify as a "lease" under the provisions of the accelerated cost recovery system. The return must contain certain specified information, much of which is the same as that required to be filed under the temporary Treasury regulations. The bill requires that the return must be filed with the national office of the Internal Revenue Service not later than the 30th day after the date the agreement is executed, or Jan. 31, 1982, whichever is later.

### COMMITTEE ACTION

Dec. 14, 1981.—Committee approved the provisions described above.

### SENATE ACTION

Dec. 16, 1981.—Held at the desk in the Senate.

Dec. 16, 1981.—Passed by the Senate by voice vote (Congressional Record S15577-S15621), after taking the following action on amendments thereto:

***Adopted:***

*Dole UP amendment 805,* in the nature of a substitute, relating to:
(a) Deferral of LIFO recapture effective date (same as House provision);
(b) net operating loss treatment of the Federal National Mortgage Association (same as House provision);
(c) annuities for survivors of Tax Court judges;
(d) certain Tax Court procedural rules;
(e) State judges deferred compensation plans;
(f) technical conforming amendment for business development companies;
(g) modification of requirements for furnishing form W-2 to terminated employees;
(h) voluntary withholding of State tax for certain seamen;
(i) one-year extension of existing one-year FUTA exemption for certain fishermen;
(j) rollover of gain on FCC-ordered disposition of broadcast property;
(k) exclusion of certain R. & D. expenditures from capital expenditure limitation on small issue IDB's;
(l) reforestation trust fund transfer provision;
(m) declaratory judgments for extended payment for estate taxes;
(n) declaratory judgment for special use valuation;
(o) change to sec. 6166 "second death" provision;
(p) expansion of oil shale credits for 1981 and 1982;
(q) amendment to Trade Adjustment Assistance Act;
(r) amendment to residential energy credit;
(s) awarding of attorney's fees in tax litigation;
(t) treatment of certain lending or finance businesses for holding company tax purposes;
(u) additional refunds relating to the repeal of bus excise tax; and
(v) report on policies to mitigate an oil supply disruption, by voice vote (Congressional Record S15621);

*DeConcini modified UP amendment 807,* delaying the effective date for 3 years of the amendments made by the Bankruptcy Tax Act of 1980 relating to discharge of indebtedness, by voice vote (Congressional Record S15598);

*Gorton UP amendment 808,* providing for medicare enrollment period for merchant seamen formerly eligible for benefits under the Public Health Service Act, by voice vote (Congressional Record S15599);

*Metzenbaum UP amendment 809,* limiting the use of tax-exempt industrial development bonds, by voice vote (Congressional Record S15600);

*Grassley UP amendment 811,* providing that certain amounts transferred to State unemployment funds will continue to be available for payment of administrative expenses; removing the age limitation on the exemption from the Federal unemployment tax by students; and extending the exemption from Federal Unemployment Tax Act on wages paid to certain alien farmworkers, by voice vote (Congressional Record S15603);

*Dole UP amendment 812,* increasing the mortgage subsidy bond interest limitation, providing for disposition of nonmortgage investment in case of loss, and providing for industrial development bonds for certain residential property, by voice vote (Congressional Record S15605);

*Dole UP amendment 814,* making technical and clarifying changes in the reforestation provision, by voice vote (Congressional Record S15617); and

*Cannon-Laxalt UP amendment 816,* reducing the excise taxes on wagering authorized under State law, by voice vote (Congressional Record S15619).

***Tabled:***

*Hart-Kennedy UP amendment 813,* declaring that it is the sense of the Senate that the President should impose a ban on the import of Libyan oil into the United States, tabled by rollcall vote (No. 495), of 57 yeas, 34 nays (Congressional Record S15612); and

## H.R. 4717★—Continued

### SENATE ACTION—Continued

### *Tabled:*—Continued

*Melcher UP amendment 815,* providing a cap of 7 percent on the amount of interest that can be imputed by IRS on the sale of nondepreciable property up to $2 million in value, tabled by rollcall vote (No. 496), of 48 yeas, 43 nays (Congressional Record S15618).

### CONFERENCE ACTION

Dec. 16, 1981.—Senate insisted upon its amendments, requested a conference with the House, and named the following conferees: Messrs. Dole, Packwood, Wallop, Long, and Byrd of Va.

### FURTHER HOUSE ACTION

Mar. 16, 1982.—House agreed to the Senate amendment, with an amendment proposing that in lieu of the matter proposed to be inserted by the Senate amendment, insert the following:

#### Tax Provisions

(a) Delay in provision recognizing gain on certain dispositions of LIFO inventories;
(b) adjustments to net operating loss carryback and carryforward rules for Federal National Mortgage Association;
(c) awarding of reasonable litigation costs to taxpayer where taxpayer prevails and U.S. position was unreasonable;
(d) limitation on acceleration of accrual of taxes not to apply to certain taxpayers;
(e) treatment of certain lending or finance businesses for purposes of the tax on personal holding companies; and
(f) additional refunds relating to repeal of excise tax on buses.

#### Unemployment Compensation and Welfare Provisions

(a) Use of certain amounts transferred to State unemployment funds;
(b) treatment of certain services performed by students;
(c) treatment of certain alien farmworkers;
(d) unemployment benefits paid to ex-service members;
(e) supplemental security income accounting period;
(f) treatment of unnegotiated checks under supplemental security income program;
(g) collection of administrative costs for non-AFDC support enforcement;
(h) technical amendments to child support enforcement provisions in Reconciliation Act; and
(i) technical amendments to social services and foster care provisions in Reconciliation Act.

### FURTHER CONFERENCE ACTION

Mar. 16, 1982.—House subsequently requested a conference with the Senate, and named the following conferees: Messrs. Rostenkowski, Gibbons, Rangel, Stark, Ford of Tennessee, Conable, Duncan, and Frenzel.

Mar. 30, 1982.—Senate agreed to a conference with the House, and named the following conferees: Messrs. Dole, Packwood, Wallop, Long, and Byrd of Va.

Oct. 1, 1982.—Conference report filed in the House (**H. Rept. 97-929**).

Oct. 1, 1982.—Conference report agreed to by the House, by voice vote (Congressional Record H8402), and the Senate, by voice vote (Congressional Record S13231).

### Disposition of Provisions in Conference

#### A. TAX PROVISIONS

#### One-year postponement of effective date for LIFO reserve recapture rule

The conference agreement follows the House bill and Senate amendment with modifications.

#### Modification of net operating loss rule for the Federal National Mortgage Association

The conference agreement is the same as the House bill and the Senate amendment.

#### Award of reasonable litigation costs where taxpayer prevails and government position was unreasonable

The provision was deleted from this bill because a similar provision was included in the Tax equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

#### Modification of rules as to acceleration of accrual of taxes

The conference agreement does not include the House provision.

#### Treatment of certain lending or finance businesses for purposes of the tax on personal holding companies

The provision was deleted from this bill because it was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

#### Additional refunds relating to repeal of the excise tax on buses

The provision was deleted from this bill because it was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

#### Allowance of regulated investment company status to certain small business development companies

The conference agreement does not include the Senate amendment.

#### Rollover of gain on FCC-ordered disposition of broadcast property

The conference agreement provides for a non-Code provision of law which fixes the right to nonrecognition treatment on the reinvestment in the stock of a newspaper corporation after the FCC-certified sale of broadcast properties.

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**H.R. 4717★—Continued**

### FURTHER CONFERENCE ACTION—Continued

### Disposition of Provisions in Conference—Continued

### A. TAX PROVISIONS—CONTINUED

### Exclusion of certain research expenses from capital expenditure limitation for small issue industrial development bonds

The provision was deleted from this bill because it was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### Expansion of oil shale tax credits for 1981 and 1982

The conference agreement follows the Senate amendment with technical modifications.

### Modification of residential energy tax credit subsidized financing rules

The conference agreement does not include the Senate amendment.

### Deferred compensation plans for State judges

The provision was deleted from this bill because a similar provision was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### Declaratory judgment for current use valuation

The conference agreement does not include the Senate amendment.

### Declaratory judgment for installment payment of estate taxes

The conference agreement does not include the Senate amendment.

### Change to sec. 6166 "second death" provision

The conference agreement does not include the Senate amendment.

### Annuities for survivors of Tax Court judges

The conference agreement follows the Senate amendment.

### Modification of certain Tax Court procedural rules

The conference agreement generally follows the Senate amendment, except that the chief judge of the Tax Court may assign any declaratory judgment action under the Internal Revenue Code to a special trial judge for hearing and decision.

### Time for furnishing form W-2 to terminated employee

The conference agreement follows the Senate amendment.

### Withholding of State income tax from seamen's wages on a voluntary basis

The conference agreement follows the Senate amendment.

### Financing of the Reforestation Trust Fund

The conference agreement does not include the Senate amendment.

### Due date for energy task force study on oil supply disruption

The conference agreement does not include the Senate amendment.

### Delay of Bankruptcy Tax Act effective date relating to discharge of indebtedness

The conference agreement does not include the Senate amendment.

### Amendments to Mortgage Subsidy Bond Tax Act

The provision was deleted from this bill because a similar provision was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### Reduction in excise tax on wagers and occupational tax on wagering in States authorizing wagering

The conference agreement follows the Senate amendment, except for the effective dates.

### Limitation on use of small issue industrial development bonds

The provision was deleted from this bill because a similar provision was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### B. OTHER PROVISIONS

### Use of certain amounts transferred to State unemployment funds—Reed Act

The provision was deleted from this bill because a similar provision was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### Removal of age limitation for exclusion from FUTA of wages paid to student interns

The provision was deleted from this bill because a similar provision was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### Extension of exclusion from FUTA of wages paid to certain alien farmworkers

The provision was deleted from this bill because a similar provision was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

**H.R. 4717★—Continued**

## FURTHER CONFERENCE ACTION—Continued

### Disposition of Provisions in Conference—Continued

### B. OTHER PROVISIONS—CONTINUED

### Unemployment benefits paid to ex-service members

The conference agreement follows the House bill with a modification.

### Change in SSI accounting period

The conference agreement does not include the House provision because the issue was dealt with in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### Treatment of unnegotiated checks under the SSI program

The conference agreement does not include the House provision because a similar provision was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### Collection of administrative costs for non-AFDC child support enforcement

The conference agreement does not include the House provision because the issue was dealt with in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### Technical amendments to child support enforcement provisions in P.L. 97-35

The conference agreement does not include the House provision because it was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### Technical amendments to social services and foster care provisions in P.L. 97-35

The conference agreement does not include the House provision because similar provisions were included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

### One-year extension of existing one-year FUTA exemption for certain fishermen

The conference agreement follows the Senate amendment.

### Eligibility requirements for trade adjustment assistance

The conference agreement follows the Senate amendment.

### Medicare enrollment period for individuals formerly eligible for benefits under the Public Health Service Act

The provision was deleted from this bill because a similar provision was included in the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248).

## BILL SIGNED

Oct. 25, 1982.—Signed by the President.

**(Public Law 97-362)**

***(Also see action on H.R. 4961, H.R. 5159, H.R. 6056, and H.R. 6211)***

**H.R. 4948★** **Sept. 22, 1982**

To amend the Internal Revenue Code of 1954 to provide for the application of cash or deferred arrangement rules to money purchase plans.

*(See action on H.R. 4577)*

**H.R. 4961★** **Dec. 16, 1981**

To make miscellaneous changes in the tax laws.

## SUMMARY OF THE HOUSE BILL

### A. TITLE I.—TAX PROVISIONS

#### RENTAL OF RESIDENCES TO FAMILY MEMBERS AND OTHER BUSINESS USES OF RESIDENCES

Provides that a taxpayer will not be treated as using a residence for personal purposes during any period the dwelling unit is rented, at a fair rental, to another person for use as that person's principal residence. This exception also applies to the rental of an undivided interest in a dwelling unit by one of the coowners for use as a principal residence.

#### AWARDING OF REASONABLE LITIGATION COSTS TO TAXPAYER WHERE TAXPAYER PREVAILS AND POSITION OF THE UNITED STATES WAS UNREASONABLE

Provides that a prevailing party in a civil tax proceeding brought by or against the United States may be awarded reasonable litigation costs (including attorney's fees) up to $50,000, if the position of the United States in the proceeding was unreasonable.

#### LIMITATION ON ACCELERATION OF ACCRUAL OF TAXES NOT TO APPLY TO CERTAIN TAXPAYERS

Allows accrual method taxpayers to use the new assessment date (1) if their first accrual of the tax occurs after the assessment date was changed or (2) if they elect to switch to the new date and establish a suspense account for the amount that would have accrued using the old accrual date in either the year of change or one of the two immediately preceding years, whichever amount is greatest.

#### TREATMENT OF CERTAIN LENDING OR FINANCE BUSINESSES FOR PURPOSES OF THE TAX ON PERSONAL HOLDING COMPANIES

Provides that effective for taxable years beginning after 1980, the bill increases the 60-month loan maturity limitation of present law to 144 months, and amends the definition of a lending or finance business to include the business of making loans in indefinite maturity credit transactions. Beginning with taxable years after 1981, the bill also amends the business expense test of present law to require a lending or finance business to have qualifying business expenses equal to 15 percent of the first $500,000 of ordinary gross income from the lending or finance business, plus 5 percent of such ordinary gross income in excess of $500,000.

#### ADDITIONAL TWO-YEAR DELAY IN APPLICATION OF NET OPERATING LOSS RULES ADDED BY THE TAX REFORM ACT OF 1976

Provides for a 2-year deferral of the effective date of the 1976 act amendments until Jan. 1, 1984.

#### ADDITIONAL REFUNDS RELATING TO THE REPEAL OF THE EXCISE TAX ON BUSES

Liberalizes conditions for eligibility to allow additional refunds of the bus excise tax.

### B. TITLE II.—UNEMPLOYMENT COMPENSATION AND WELFARE PROVISIONS

#### UNEMPLOYMENT COMPENSATION AMENDMENTS

#### Reed Act extension

Extends for 10 years the authority for States to use for administrative purposes certain funds credited to individual State unemployment trust fund accounts in 1956, 1957, and 1958; and, allows States that have used such funds to pay unemployment benefits to reestablish a Reed Act account.

#### Exclusion of student intern wages from FUTA

Excludes from Federal unemployment taxes wages paid to certain student interns, regardless of age, for work that is an integral part of their academic program.

#### Exclusion of wages paid to certain alien farmworkers from FUTA

Extends for 2 years the exclusion of wages paid to aliens admitted to the United States to perform agricultural work, pursuant to the Immigration and Nationality Act, from Federal unemployment taxes.

#### Unemployment compensation benefits for ex-servicemembers

Limits unemployment benefits to ex-servicemembers who have served 730 or more continuous days in the military; requires a 4-week waiting period between the week in which the individual is separated from the service and the week in which he or she first becomes entitled to compensation; and, limits an eligible ex-servicemember's benefits to 13 weeks.

#### SUPPLEMENTAL SECURITY INCOME, CHILD SUPPORT ENFORCEMENT, AND SOCIAL SERVICES AMENDMENTS

#### One month prospective budgeting for SSI benefits

Substitutes a 1-month "prospective" accounting period in SSI for the "retrospective" accounting period in current law.

#### Negotiability of SSI checks

Clarifies that new provisions establishing a process for dealing with unnegotiated SSI checks apply to "State supplement-only checks" as well as SSI/State supplement checks.

**H.R. 4961★—Continued**

## SUMMARY OF THE HOUSE BILL—Continued

### B. TITLE II.—UNEMPLOYMENT COMPENSATION AND WELFARE PROVISIONS—CONTINUED

### SUPPLEMENTAL SECURITY INCOME, CHILD SUPPORT ENFORCEMENT, AND SOCIAL SERVICES AMENDMENTS—CONTINUED

### Child support enforcement—Cost of collection and other services

Repeals provisions in current law that require States to charge the absent parent an amount equal to 10 percent of any child support collected for a non-AFDC recipient. Allows States to charge a fee of up to $20 and retain from any non-AFDC collection an amount equal to administrative costs not covered by the fee, or to collect this amount from the parent who owes child or spousal support.

### Child support enforcement—Technical amendments

Corrects several inaccurate references contained in the fiscal 1982 budget reconciliation bill.

### Social services—Technical amendments

Conforms fiscal year 1982 reconciliation bill provisions to allow territories to continue to spend unused public assistance funds for social services; makes a technical correction to insure that all title XX funds are available for allotment to States and territories; clarifies provisions in current law so the definition of "State" for title XX purposes is the same as under prior law; conforms the title IV-E foster care program to changes contained in Omnibus Reconciliation Act of 1981.

## DEPARTMENTAL REPORTS

Jan. 5, 1982.—Referred to Office of Management and Budget and Departments of the Treasury, Health and Human Services, and Labor.

## BILL REPORTED

July 12, 1982.—Reported favorably to the Senate (**S. Rept. 97-494, vols. 1 and 2**) amended as follows:

## SUMMARY OF SPENDING REDUCTION PROVISIONS

### MEDICARE PROVISIONS

Delay initial eligibility date for medicare entitlement: The initial eligibility date would be delayed from the first day of the month in which the individual turns 65 to the first day of the following month.

Modify coverage of the working aged: Employers would be required to offer employees aged 65 through 69 the same health benefit plan offered to younger workers and medicare would be a secondary payor to these plans.

Require minimal copayments on home health services under medicare: Home health services would be subject to copayments equal to 5 percent of the average reasonable cost per visit.

Reimburse inpatient radiology and pathology services at 80 percent of reasonable charges: The special 100 percent reimbursement rate for inpatient radiology and pathology services would be eliminated. Such services would be paid for on the same basis as other physicians' services.

Index part B deductible to the Consumer Price Index (CPI): The part B deductible would be indexed to the CPI beginning in 1983. As a result the deductible is estimated to be $80 in 1983, $85 in 1984, and $89 in 1985.

Provide for no increase in physician fee economic index: No increase would be allowed in the economic index for fiscal year 1983 and only a 5-percent increase will be permitted in fiscal year 1984.

Repeal routine nursing salary cost differential: The differential factor paid to hospitals and skilled nursing facilities for inpatient routine nursing salary costs would be eliminated.

Payment for services of provider-based physicians: The Secretary of HHS would be directed to prescibe regulations which would distinguish between the services of hospital-based physicians which are covered under medicare on a reasonable cost basis and those which are reimbursable on the basis of reasonable charges; and establish standards of reasonableness to be applied in each case.

Hold part B premium constant as a percentage of program costs: The part B premium paid by enrollees in the supplementary medical insurance program would be set and maintained at 25 percent of part B program costs.

Limit medicare reimbursement to hospitals: The current limits on medicare reimbursement to hospitals (i.e., the sec. 223 limits) would be extended and modified to include ancillary operating costs and special care unit operating costs; annual increases in the overall operating costs per case would be limited (for a period of not more than 3 years); and the Secretary of HHS would be directed to develop methods under which hospitals, skilled nursing facilities and other providers could be paid on a prospective basis.

Require certain medicare regulations: The Secretary of HHS would be required to issue regulations to (a) eliminate the private room subsidy for hospitals, (b) establish single reimbursement limits for skilled nursing facility and home health agency services, and (c) eliminate duplicate overhead payments for outpatient services.

Audit and medical claims review: The medicare contracting budget for fiscal years 1983, 1984, and 1985 would be supplemented by $45 million in each year to be spent specifically for audit and medical review activities.

Temporarily delay the periodic interim payment (PIP): Periodic interim payments to hospitals for the latter part of September 1983 would be delayed until October 1983. There would be a similar deferral of PIP payments from September to October 1984.

Assistants at surgery: Reimbursement for assistants at surgery in hospitals where a training program exists in that specialty would be prohibited, except in the case of exceptional circumstances.

Judicial district in which providers may obtain judicial review: Federal judicial review of an adverse decision of the Provider Reimbursement Review Board involving actions brought jointly by several providers of medicare services could be conducted by the U.S. district court for the district where the "principal party" for the group is located.

**H.R. 4961★—Continued**

## SUMMARY OF SPENDING REDUCTION PROVISIONS—Continued

### MEDICARE PROVISIONS—CONTINUED

Ineffective drug provision: Payments under medicare part B and under medicaid for ineffective drugs would be prohibited.

Medicare payments to HMO's: Current requirements for contracting with health maintenance organizations (HMO's) would be modified by authorizing prospective reimbursement under risk sharing contracts with competitive medical plans (CMP's) at a rate equal to 95 percent of the adjusted average per capita cost (AAPCC).

Technical corrections to Omnibus Budget Reconciliation Act of 1981.

### MEDICAID PROVISIONS

Allow nominal medicaid copayments: The prohibition against nominal copayments for mandatory services to categorically eligible medicaid recipients would be repealed except in the case of certain inpatient hospital and ambulatory services for children and pregnant women and for services provided for inpatients in medical institutions who are required to spend, except for a personal needs allowance, all their income for medical expenses.

Eliminate matching for medicare part B "buy-in": Federal matching for part B premium payments for medicaid recipients would be eliminated.

Modify lien provision: States would be permitted under certain circumstances to attach the real property of medicaid recipients who are permanently institutionalized in nursing homes or other long-term care medical institutions.

Reduce medicaid error rates: States would be required to reduce their medicaid error rates to 3 percent.

Continuation of medicaid eligibility: States would be allowed the option of continuing medicaid coverage for certain working families who were made ineligible for AFDC as a result of certain provisions of the 1981 Reconciliation Act.

Technical corrections to Omnibus Budget Reconciliation Act.

### UTILIZATION AND QUALITY CONTROL PEER REVIEW

Contract for utilization and quality control peer review: The Professional Standards Review Organizations (PSRO) program, would be repealed. The Secretary would be required to enter into contracts with peer review organizations for an initial period of 2 years, renewable biannually, for the purpose of promoting effective, efficient, and economical delivery of health care under medicare.

### AID TO FAMILIES WITH DEPENDENT CHILDREN (AFDC) PROVISIONS

Rounding of eligibility and benefit amounts: States would be required to round both their need standards and actual monthly benefit amounts to the next lower whole dollar.

Proration of first month's benefit: Therefore the monthly application AFDC benefit would be prorated from the date of application.

Eliminate uniformed service as basis for AFDC eligibility: Absence from the home solely because of uniformed service would be excluded as a basis for AFDC eligibility.

Refusal to work: Sanctions would be imposed on individuals who refuse work, reduce hours of employment, or terminate employment, without good cause.

Mandatory job search: Individuals applying for AFDC benefits would be required to participate in job search while the application is pending. Continued job search would be required, after the application becomes effective, for not more than a total of 8 weeks each year.

Inclusion and exclusion of specified individuals' needs and income: The Federal statute would define those individuals whose needs and incomes must be included or excluded from the AFDC filing unit: (1) the employable parent's benefit would end when the youngest child reaches age 16; (2) all children would be included in the filing unit (except SSI disabled children and stepbrothers and stepsisters); and (3) the income of unrelated persons living in the AFDC household would be counted as available to the AFDC family.

Repeal of emergency assistance program: The emergency assistance program would be repealed.

Proration for shelter and utilities: States would be allowed to prorate the portion of the AFDC grant for shelter and utilities for AFDC families living in households with other individuals.

Reduction of Federal match for payment errors: The allowable error rate for AFDC would be 4 percent in fiscal year 1983, 3 percent in fiscal year 1984, and 3 percent in fiscal year 1985.

Households headed by minor parents: To receive AFDC benefits, a minor parent and her child would have to reside in the home of the minor parent's own parent or guardian.

Exclusion from income of certain State payments: States would be allowed to exclude from calculations of AFDC benefit amounts any payments made solely from State funds that are designed to compensate for lost income in the period before the new benefit amount can be calculated and paid.

Extension of time for States to establish a work incentive demonstration program: States would be allowed two additional years in which to exercise their option to operate a WIN demonstration program (as provided in the 1981 Reconciliation Act).

## SUMMARY OF REVENUE PROVISIONS

### INDIVIDUAL INCOME TAX PROVISIONS

Individual minimum tax: Expansion of the alternative minimum tax for individuals, and repeal of the add-on minimum tax for individuals, to insure that high income individuals with preference income cannot avoid some tax liability.

Casualty and medical deductions: Restrictions in the medical expense and casualty loss deductions so that expenses under either provision are deductible only to the extent that they exceed 10 percent of adjusted gross income.

Capital gains holding period: Reduction in the holding period for long-term capital gains from 1 year to 6 months.

### BUSINESS TAX PROVISIONS

Corporate minimum tax preferences: A 15-percent reduction in various corporate tax preferences.

Investment tax credit: Reduction in the basis of assets, for cost recovery and other purposes, by one-half of the investment credits earned for these assets.

1985 and 1986 ACRS changes: Elimination of the further accelerations in ACRS cost recovery deductions scheduled for 1985 and 1986.

**H.R. 4961★—Continued**

## SUMMARY OF REVENUE PROVISIONS—Continued

### BUSINESS TAX PROVISIONS—CONTINUED

Construction period interest and taxes: A requirement that corporations amortize over 10 years the construction period interest and taxes of real property other than nonresidential structures.

Safe harbor leasing: Restrictions on the buying and selling of tax benefits through safe-harbor leasing after Sept. 30, 1985.

Foreign oil and gas income: Changes in taxation of foreign oil income of U.S. corporations to prevent extraction losses from eliminating tax on other income and to tax nonextraction oil-related income in the year it accrues.

Possessions credit limitation: Restricting the possession corporation credit to companies which have at least 90 percent of income from an active trade or business and denying the credit for income from intangibles.

Industrial development and mortgage subsidy bonds: Slower cost recovery deductions for certain assets financed with industrial development bonds, and requirements for public hearings and reporting with respect to those bonds, and the termination of small issue bonds after 1985. Various changes also would be made in the restrictions on the issuance of tax-exempt bonds for single-family housing.

Mergers and acquisitions: Tightening of the rules governing the tax treatment of mergers and acquisitions.

Completed contract method of accounting: Restrictions on the deductions which may be taken by taxpayers using the completed contract method of accounting prior to the year in which the income is recognized.

Annual accrual accounting for certain joint ventures: A change allowing certain partnerships which grow crops, the partners of which are corporations, to be treated the same as a corporation for purposes of the annual accrual accounting method rules.

Dividend reinvestment plans for utilities: Repeal of the exclusion for dividends reinvested in public utility stock.

Modified treatment of original issue discount bonds and stripped coupon bonds: Elimination of the favorable tax treatment given to original issue discount and stripped coupon bonds.

Targeted jobs tax credit: Extension and expansion of the targeted jobs credit.

Acceleration of corporate income tax payments: Changes requiring corporations to pay a higher percentage of tax liability for a year in the estimated payments for that year.

### COMPLIANCE PROVISIONS

Withholding on interest and dividends: Withholding on interest and dividends at a 10-percent rate, with special provisions for low-income persons, elderly persons, and small financial institutions.

Taxpayer compliance improvements: Changes in various reporting requirements and penalties to improve compliance with the tax laws.

### EMPLOYMENT TAX PROVISIONS

Independent contractors: Establishment of a safe-harbor test that, if satisfied, results in classification of an individual as an independent contractor for Federal employment purposes (other than under the Railroad Retirement Tax Act).

Federal unemployment tax: An increase in the base of the FUTA tax from $6,000 to $7,000 of wages per year and an increase in the net Federal rate from 0.7 to 0.8 percent.

Extension of social security hospital insurance taxes and medicare coverage to Federal employees: Extension of medicare tax and medicare coverage to Federal employees.

### EXCISE TAX PROVISIONS

Airport and airway tax measures: Increases in various aviation excise taxes, with receipts tranferred to the Airport and Airway Trust Fund.

Telephone excise tax: An increase in the telephone tax from 1 percent to 2 percent in 1983, 3 percent in 1984 and 1985, and 2 percent thereafter.

Cigarette excise tax: A doubling of the cigarette tax from 8 to 16 cents per pack.

Expansion of Dingell-Johnson Fund taxes: Expansion of items subject to the excise on fishing equipment, and a new excise tax on recreational boats and boating equipment, with the revenues to be earmarked for the Dingell-Johnson program.

Repeal of TAPS adjustment for crude oil windfall profit tax: Repeal of the special pipeline tariff adjustment, under the windfall profit tax, for oil flowing through the Trans-Alaska Pipeline System (TAPS).

### MISCELLANEOUS PROVISIONS

National Research Service Awards: Extension for 2 years of the exclusion from income of National Research Service Awards.

El Pomar Foundation and Houston Endowment: Exemption from divestiture requirements applying to the private foundations which own the Broadmoor Hotel and the Houston Chronicle.

Foreign Corrupt Practices Act: Allowance of deductions for payments to foreign agents and officials which do not violate the Foreign Corrupt Practices Act.

Debt management provisions: An increase of $40 billion in Treasury's authority to issue long-term bonds with interest rates above 4¼ percent and repeal of the limitations on interest rates payable on savings bonds.

Studies of alternative tax systems and monetary policies: Studies of (1) alternative tax systems which are simpler and have a broader base than the current system, and (2) the use of debt growth and total liquid assets as targets of monetary policy.

New Jersey general revenue sharing allocation: A technical change in the allocation of revenue sharing payments among various units of local government in New Jersey.

Relief for the Jefferson County Mental Health Center: Settlement of claim for repayment of certain social security taxes to the Jefferson County Mental Health Center, Lakewood, Colo.

## SENATE ACTION

July 19, 20, 21, and 22, 1982.—Considered and passed by the Senate, by rollcall vote (No. 257), of 50 yeas, 47 nays (July 22, Congressional Record S9046), after taking the following action on amendments thereto:

***Adopted:***

*Hatch UP amendment No. 1099,* relating to the exemptions process under the 3-year medicare hospital reimbursement cap, by voice vote (July 20, Congressional Record S8684);

**H.R. 4961★—Continued**

## SENATE ACTION—Continued

### *Adopted:—Continued*

*Packwood modified UP amendment No. 1100,* relating to airport and airway system development funding, by rollcall vote (No. 232), of 93 yeas, 5 nays (July 20, Congressional Record S8687);

*Kassebaum UP amendment No. 1101,* increasing the level of obligations the Secretary of Transportation is authorized to incur in the form of grants from the trust fund for airport development and airport planning by project-grants, block-grants, and block-grant supplements, by voice vote (July 20, Congressional Record S8710);

*Durenberger modified UP amendment No. 1105,* providing for some health copayments with the 20th visit, increasing the part B deductible to $80 in 1984, and sunsetting the provision holding in part B premium at a constant percentage of costs after 3 years, by rollcall (No. 236), of 99 yeas (July 21, Congressional Record S8776);

*Metzenbaum UP amendment No. 1106,* providing that the provision allowing medicaid copayments shall not apply to emergency care, by voice vote (July 21, Congressional Record S8781);

*Armstrong modified UP amendment No. 1107,* relating to understatement of tax, by voice vote (July 21, Congressional Record S8789, S8809);

*Stevens UP amendment No. 1109,* provides an exemption from the aviation fuel excise tax when a helicopter is used for purposes of exploration or removal of natural resources and caring for trees, by voice vote July 21, Congressional Record S8815);

*Dole (for Goldwater and Cannon) UP amendment No. 1111,* extending tax-exempt status to certain veterans' organizations, by voice vote (July 22, Congressional Record S8884);

*Helms modified UP amendment No. 1113,* placing a fixed time on the increase in the excise tax on cigarettes, by rollcall vote (No. 240), of 60 yeas, 37 nays (July 22, Congressional Record S8888);

*Specter UP amendment No. 1115,* delaying for 1 year the reduction in percentage depletion for coal and iron ore, by voice vote (July 22, Congressional Record S8898);

*Armstrong UP amendment No. 1117,* providing for indexing of certain assets for purposes of determining gain or loss, by rollcall vote (No. 243), of 64 yeas, 32 nays (July 22, Congressional Record S8903);

*Murkowski UP amendment No. 1118,* providing that oil produced by wholly owned subsidiaries of Alaska Native corporations constitutes exempt Indian oil for purposes of the crude oil windfall profit tax, by voice vote (July 22, Congressional Record S8905);

*Glenn UP amendment No. 1120,* relating to the transitional rules for leasing, by voice vote (July 22, Congressional Record S8913);

*Gorton-Jackson amendment No. 1976,* clarifying the definition of qualified mass commuting vehicles to include ferries for purposes of safe harbor leasing provisions, by voice vote (July 22, Congressional Record S8915);

*Boren UP amendment No. 1121,* clarifying the status of certain private foundations and trusts owning certain business enterprises (Sand Springs Home, Otto Bremer Foundation, and New London Day Trust), by voice vote (July 22, Congressional Record S8917);

*Stevens UP amendment No. 1122,* clarifying the status of certain amateur athletic organizations, by voice vote (July 22, Congressional Record S8919);

*Dixon UP amendment No. 1123,* clarifying the tax status of certain members of religious orders by voice vote (July 22, Congressional Record S8920);

*Bradley-Brady UP amendment No. 1124,* providing that it shall be the policy of the Federal Communications Commission to allocate channels for very high frequency commercial television broadcasting in a manner which ensures that not less than one such channel shall be allocated to each State, if technically feasible, by voice vote (July 22, Congressional Record S8922);

*Nickles UP amendment No. 1125,* exempting interest payments of $100 or less from the withholding requirements, by rollcall vote (246) of 97 yeas (July 22, Congressional Record S8923);

*Cannon modified UP amendment No. 1127,* amending the SSI provisions of the SSA excluding from resources burial spaces and certain funds aside for burial or cremation expenses for purposes of the supplemental security income program; by voice vote (July 22, Congressional Record S8943);

*Levin UP amendment No. 1128,* exempting certain financial institutions from the withholding requirement until they are able to comply without undue burden, by voice vote (July 22, Congressional Record S8944);

*Dole-Dodd UP amendment NO. 1129,* providing a prohibition against deduction of interest in excess of amount credited to group pension policyholders and a prohibition against changing the qualification status of life insurance companies, by voice vote (July 22, Congressional Record S8946);

*Andrews UP amendment No. 1130;* eliminating withholding on certain qualified written notices of allocation if less than 50 percent of such notice is paid in money or qualified check, by voice vote, (July 22, Congressional Record S8947);

*Dodd UP amendment No. 1132,* including only the interest on industrial development bonds issued after Dec. 31, 1982, within income subject to the individual minimum income tax, by voice vote (July 22, Congressional record S8952);

*Packwood UP amendment No. 1133,* permitting higher limits for housing loans by pension plans, by voice vote (July 22, Congressional Record S8961);

*Hatch modified UP amendment No. 1134,* permitting the deduction of construction period interest and taxes for certain construction projects planned on or before July 1, 1982, by voice vote (July 22, Congressional Record S8961);

*Heinz UP amendment No. 1135,* providing for coverage of hospice care under the medicare program, by voice vote (July 22, Congressional Record S8962);

*Thurmond UP amendment No. 1136,* relating to divestiture requirements of the Public Welfare Foundation of Washington, D.C., by voice vote (July 22, Congressional Record S8970);

*Symms UP amendment No. 1137,* requiring direct sellers who elect the alternative method to file blank 1099 forms, by voice vote (July 22, Congressional Record S8971);

*Cohen UP amendment No. 1138,* changing the transitional rule for property used in the production of paper from June 25, 1981, to Mar. 31, 1981, by voice vote (July 22, Congressional Record S8971);

*Dixon-Nunn amendment No. 1975,* relating to the application of at-risk rules in leasing situations, by voice vote (July 22, Congressional Record S8972);

*Cochran UP amendment No. 1139,* permitting companies which are in the middle of corporate restructuring to complete the corporate transaction without a tax penalty, by voice vote (July 22, Congressional Record S8974);

**H.R. 4961★—Continued**

## SENATE ACTION—Continued

### *Adopted:—Continued*

*Chafee UP amendment No. 1140,* changing the effective dates of the AFDC and child support provisions to Oct. 1, 1982, and providing additional time for States to amend their State laws when necessary, by voice vote (July 22, Congressional Record S8975);

*Stevens UP amendment No. 1141,* providing that the amendments made by sec. 209 (sec. 189 made applicable to certain corporations for nonresidential real property) shall apply to taxable years beginning after Dec. 31, 1982, with respect to construction which commences after such date but shall not apply to the Alaska Natural Gas Transportation System (15 U.S.C. sec. 719) and its related facilities, by voice vote (July 22, Congressional Record S8977);

*Tower UP amendment No. 1142,* clarifying the availability of tax-exempt financing for the acquisition of certain pollution control facilities by a qualified regional pollution control authority, by voice vote (July 22, Congressional Record S8982);

*Gorton UP amendment No. 1143,* providing a special leasing transaction rule for certain aircraft, by voice vote (July 22, Congressional Record S8983);

*D'Amato UP amendment No. 1144,* liberalizing restrictions on industrial development bonds and exempting sewage facilities from the restrictions, by voice vote (July 22, Congressional Record S8984);

*D'Amato UP amendment No. 1145, removing tax-exempt interest as an item of tax preferences for individuals, by rollcall vote (251), of 59 yeas, 39 nays (July 22, Congressional Record S8987);*

*Durenberger UP amendment No. 1146,* relating to tip income and employee allocation of gross receipts, by voice vote (July 22, Congressional Record S8988);

*Pryor UP amendment No. 1147,* deleting provisions relating to employer reporting with respect to tips, by rollcall vote (No. 252), of 70 yeas, 25 nays (July 22, Congressional Record S8988);

*Danforth-Percy UP amendment No. 1150,* relating to transitional rules for mergers and acquisitions, on a division (July 22, Congressional Record S9001);

*Nunn UP amendment No. 1151,* providing for the disclosure of returns and return information for use in criminal investigation, by voice vote (July 22, Congressional Record S9001);

*Pressler UP amendment No. 1152,* allowing the investment tax credit for soil and water conservation expenditures, by voice vote (July 22, Congressional Record S9009);

*Hayakawa UP amendment No. 1154,* providing the Ahmanson Foundation with a limited extension of the time within which it must dispose of stock holdings in H. F. Ahmanson Co., by voice vote (July 22, Congressional Record S9012);

*Hayakawa UP amendment No. 1155,* allowing States until the end of January to notify taxpayers that any refund they receive is taxable as income to the Federal Government, by voice vote (July 22, Congressional Record S9013);

*Dole (on behalf of the Finance Committee) UP amendment No. 1158,* limiting business meal expenses to 50 percent, unless connected with business-related travel away from home, by rollcall vote (No. 256), of 57 yeas, 40 nays (July 22, Congressional Record S9015);

*Dole UP amendment No. 1159,* providing technical and clarifying amendments, by voice vote (July 22, Congressional Record S9016);

### *Rejected:*

*Cannon-Jepsen UP amendment No. 1102,* providing that if, at the end of any fiscal year, the amount of unobligated funds in the Airport and Airway Trust Fund exceeds $500,000,000, the rate of tax imposed on fuel used for noncommercial aviation shall be 8 1/2 cents per gallon, by rollcall vote (No. 233), 44 yeas, 54 nays (July 20, Congressional Record S8710);

*Bradley modified amendment No. 1978,* striking the provisions relating to increased unemployment taxes, increased amounts payable before taxpayers can deduct medical expenses and casualty losses, and increased excise tax on cigarettes; eliminates the cut in the medicare part B deductible and the medicare part B premium, and the copayment on home health care and the State reimbursement requirement; phases out the third year of the tax cut that will be received by couples with incomes over $46,000 to $50,000; and defers the third year of the tax cut for couples earning over $50,000 until the budget is balanced, rollcall vote (No. 234), of 45 yeas, 54 nays (July 21, Congressional Record S8764);

*Baucus UP amendment No. 1104;* amending the medicare provisions of the bill by deleting the provision requiring home health care copayments, deleting the section which indexes the deductible under part B, and deleting the section providing that the part B premium be linked to a higher cost escalator, by rollcall vote (No. 235), of 46 yeas, 53 nays (July 21, Congressional Record S8764);

*Bentsen amendment No. 1977, striking the section increasing unemployment taxes, by rollcall vote (No. 237), of 48 yeas, 51 nays (July 21, Congressional Record S8781);*

*Ford amendment No. 1972,* eliminating the provisions which increase the excise tax on cigarettes, by rollcall vote (No. 238), of 24 yeas, 72 nays (July 22, Congressional Record S8880);

*Thurmond UP amendment No. 1112;* limiting the increase in the excise tax on cigarettes and increasing the excise tax on distilled spirits, by rollcall vote (No. 239), 79 yeas, 18 nays, upholding the ruling of the Chair in sustaining a point of order (on grounds of being nongermane) (July 22, Congressional Record S8884);

*Eagleton UP amendment No. 1114,* requiring integrated oil companies to include disallowed intangible drilling costs in the basis of the property and striking increases in telephone excise tax, by rollcall vote (No. 241), of 24 yeas, 72 nays (July 22, Congressional Record S8897);

*Mattingly UP amendment No. 1116,* striking the investment credit provisions and striking the provision relating to repeal of 1985 and 1986 increases in accelerated cost recovery deductions, by rollcall vote (No. 242), of 23 yeas, 72 nays (July 22, Congressional Record S8898);

*Mitchell UP amendment No. 1119,* providing targeted rate schedules to replace the across-the-board tax cuts enacted by the Economic Recovery Act of 1981, by rollcall vote (No. 245), of 43 yeas, 53 nays (July 22, Congressional Record S8911);

*Kasten-Hollings UP amendment No. 1126,* deleting the withholding on interest and dividends provisions and requiring statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends, by rollcall vote (No. 247), of 47 yeas, 50 nays (July 22, Congressional Record S8924);

*Metzenbaum UP amendment No. 1131,* providing that proposed increases in the unemployment tax shall not become effective until such time as a program has been enacted providing 13 additional weeks of unemployment compensation for workers who have exhausted their eligibility for regular and extended benefits, by rollcall vote (No. 248), of 48 yeas, 49 nays (July 22, Congressional Record S8948);

**H.R. 4961★—Continued**

## SENATE ACTION—Continued

### *Rejected:*—Continued

*Moynihan UP amendment No. 1148,* relating to possession tax credit and income tax liability incurred to U.S. possessions, by voice vote (July 22, Congressional Record S8991);

*Baucus UP amendment No. 1149,* modifying the lessor and lessee caps for safe-harbor leasing, by rollcall vote (No. 253), of 31 yeas, 66 nays (July 22, Congressional Record S8993);

*Metzenbaum UP amendment No. 1153,* striking the increase in the limitation on medical and dental expenses, by rollcall vote (No. 254), of 46 yeas, 51 nays (July 22, Congressional Record S9010); and

*Hart UP amendment No. 1156,* deleting the section relating to illegal payments to government officials or employees, by rollcall vote (No. 255), of 46 yeas, 51 nays (July 22, Congressional Record S9013);

***Withdrawn:***

*Hatch UP amendment No. 1098,* relating to reimbursement to hospitals where charges occur in a hospital case mix (July 20, Congressional Record S8685).

## CONFERENCE ACTION

Aug. 17, 1982.—Conference report filed in the House (**H. Rept. 97-760**).

Aug. 18, 1982.—Conference report filed in the Senate (**S. Rept. 97-530**).

Aug. 19, 1982.—Conference report agreed to in the House and Senate including the following provisions:

### Spending Reduction Provisions

#### A. MEDICARE

One-month delay in entitlement to medicare benefits; medicare payments secondary for older workers choosing to remain covered under group health plans; five-percent copayments for home health services; reimbursement for inpatient radiology and pathology services; increase in part B deductible; limitation on physician fee economic index; elimination of inpatient routine nursing salary cost differential; reimbursement of provider-based physicians; part B premium as a constant percentage of costs; medicare reimbursement to hospitals; elimination of private room subsidy; single reimbursement limits for skilled nursing facilities and home health agencies; elimination of duplicate payments for outpatient services; audit and medical claims review; temporary delay in periodic interim payments; reimbursement of assistants at surgery; judicial review of decision by provider reimbursement review board; prohibition of payment for ineffective drugs; medicare payments to health maintenance organizations (HMO's); technical corrections relating to medicare; hospice care; coverage of extended care services without regard to 3-day prior hospitalization requirement; prohibiting recognition of payments under certain percentage arrangements; interest charges on overpayments and underpayments; prohibiting payment for Hill-Burton free care; prohibiting payment for antiunionization activities; eliminating "lesser of cost or charge" provision; extending medicare proficiency examination authority; prohibiting retroactivity of regulations regarding access to books and records; Health Care Financing Administration/private sector utilization review initiative; and special part B enrollment without penalty.

#### B. MEDICAID

Copayments by medicaid recipients; elimination of Federal matching for medicare part B buy-in; modify lien provision; limitation on Federal financial participation in erroneous medical assistance expenditures; optional medicaid coverage for individuals who would have qualified for AFDC but for amendments to the earned income disregard and related provisions; medicaid coverage of home care of certain disabled children; technical corrections relating to medicaid; medicaid funding in American Samoa; and nursing home deregulation moratorium.

#### C. UTILIZATION AND QUALITY CONTROL PEER REVIEW

Establishment of utilization and quality control peer review program.

#### D. AID TO FAMILIES WITH DEPENDENT CHILDREN

Rounding of eligibility and benefit amounts; effective date of application; proration of first month's benefits; absence from home solely by reason of uniformed service; sanction for termination or reduction of employment; job search; inclusion and exclusion of specified individuals' needs and income; repeal of emergency assistance program; proration of standard amount for shelter and utilities; limitation on Federal financial participation in erroneous assistance expenditures; households headed by minor parents; exclusion from income of certain State payments; extension of time for States to establish a work incentive demonstration program; exclusion from income; and technical amendments to social services and foster care provisions in 1981 Reconciliation Act.

#### E. CHILD SUPPORT ENFORCEMENT

Fee for services to non-AFDC families; allotments from pay for child and spousal support owed by members of the uniformed services on active duty; reimbursement of State agency in initial month of eligibility for AFDC; reduction in certain Federal payments to States under the child support enforcement program; and technical amendments to child support enforcement provisions in 1981 Reconciliation Act.

#### F. SUPPLEMENTAL SECURITY INCOME

Proration of initial SSI benefit payment; rounding of SSI eligibility and benefit amounts; coordination of SSI and OASDI cost-of-living adjustments; phaseout of hold harmless protection; recovery of SSI overpayments; exclusion from resources of burial plots and certain funds set aside for burial expenses; mandatory passthrough under State supplementation provisions; and treatment of unnegotiated checks under the supplemental security income program.

**H.R. 4961★—Continued**

## CONFERENCE ACTION—Continued

### Spending Reduction Provisions—Continued

G. UNEMPLOYMENT COMPENSATION

Rounding of unemployment benefits to next lowest dollar; use of amounts transferred to State unemployment funds pursuant to the Reed Act; unemployment benefits paid to ex-service members; additional weeks of unemployment compensation benefits: Federal supplemental benefits; taxation of unemployment compensation; interest on State unemployment loans tranferred to extended unemployment compensation account (EUCA); treatment of certain employees of institutions of higher education; and short-time compensation.

### Revenue Provisions

A. INDIVIDUAL INCOME TAX PROVISIONS

Individual minimum tax; deduction for medical expenses; deduction for casualty losses; capital gains holding period; and capital gains indexing.

B. BUSINESS TAX PROVISIONS

Corporate tax preferences; basis adjustment for investment tax credits; limitation on investment tax credit; accelerated depreciation (ACRS)—1985 and 1986; construction period interest and taxes; leasing rules; foreign provisions; tax-exempt obligations; mergers and acquisitions; accounting for long-term contracts; accelerated corporate tax payments; amortization of original issue discount; tax treatment of stripped bonds; business meals and tip income;

ITC for soil or water conservation expenditures; and public utility dividend reinvestment plans.

C. COMPLIANCE PROVISIONS

Withholding on interest and dividends; and other compliance provisions; tax treatment of partnership items; and taxpayer safeguard provisions;

D. PENSION PROVISIONS

Overall limits on contributions and benefits; loans from retirement plans; parity between corporate and noncorporate plans; group-term life insurance; retirement savings for church employees;

State judicial retirement plans; profit-sharing, etc., contributions for disabled employees; and participation in group trusts by governmental plans.

E. INSURANCE PROVISIONS REINSURANCE ARRANGEMENTS; POLICYHOLDER DIVIDENDS; LIFE INSURANCE RESERVES AND CONTRACT LIABILITIES;

Menge formula; consolidated returns; allowance of deduction for excess interest; amounts received under annuity contracts; flexible premium contracts; indeterminate premium policies; and underpayment of 1982 estimate taxes.

F. EMPLOYMENT TAX PROVISIONS

Independent contractors;

Federal unemployment tax (FUTA) provisions; and extension of social security hospital insurance taxes and medicare coverage to Federal employees.

G. EXCISE TAX PROVISIONS

Airport and airway taxes; increase in cigarette excise taxes; increase in telephone excise tax; windfall profit tax provisions; and expansion of Dingell-Johnson Fund taxes.

H. OTHER PROVISIONS

Exclusion from income of National Research Service Awards; annual accrual accounting method for certain joint ventures; extension and revision of targeted jobs credit; certain payments to foreign government officials or employees; debt management provisions; disclosure of tax returns; veterans organizations; amateur athletic organizations; applicability of private foundation rules; clarification of tax status of certain members of religious orders; study of alternative tax systems; study of monetary policy;

New Jersey general revenue sharing allocation; relief for Jefferson County Mental Health Center, Lakewood, Colo.; award of reasonable litigation costs where taxpayer prevails and Government position was unreasonable; personal holding companies; additional refunds relating to repeal of the excise tax on buses; modification of rules as to acceleration of accrual of taxes; and reassigning VHF television licenses.

## BILL SIGNED

Sept. 3, 1982.—Signed by the President.

**(Public Law 97-248)**

***(Also see action on H.R. 4577, H.R. 4613, H.R. 4717, H.R. 5159, H.R. 6056, and H.R. 6211)***

## PRINTED AMENDMENTS TO H.R. 4961

H.R. 4961 Amdt. No. 1946 July 19, 1982

MR. JOHNSTON

Provides reasonable limits on the current tax exemption of possession source investment income.

H.R. 4961 Amdt. No. 1958 July 19, 1982

MR. KENNEDY

Eliminates increases in part B premiums and deductibles and in home health copayments for medicare beneficiaries.

H.R. 4961 Amdt. No. 1959 July 20, 1982

MR. KASTEN

Strikes the provision for employer reporting with respect to tips.

**H.R. 4961★—Continued**

**PRINTED AMENDMENTS TO H.R. 4961—Continued**

H.R. 4961 Amdt. No. 1960 July 20, 1982

MR. KASTEN

Strikes the provisions for withholding on interest and dividends.

H.R. 4961 Amdt. No. 1961 July 20, 1982

MR. MATTINGLY

Strikes the provision relating to investment credit.

H.R. 4961 Amdt. No. 1962 July 20, 1982

MR. MATTINGLY

Strikes the provision repealing 1985 and 1986 increases in accelerated cost recovery deductions.

H.R. 4961 Amdt. No. 1963 July 20, 1982

MR. MATTINGLY

Strikes the provisions providing a penalty for substantial understatement of liability for income tax.

H.R. 4961 Amdt. No. 1964 July 20, 1982

MR. DIXON

Re: Tax status of certain members of religious orders.

H.R. 4961 Amdt. No. 1965 July 20, 1982

MR. FORD

Increases the cigarette excise tax by 1 cent per pack.

H.R. 4961 Amdt. No. 1966 July 20, 1982

MR. FORD

Increases the cigarette excise tax by 2 cents per pack.

H.R. 4961 Amdt. No. 1967 July 20, 1982

MR. FORD

Increases the cigarette excise tax by 3 cents per pack.

H.R. 4961 Amdt. No. 1968 July 20, 1982

MR. FORD

Increases the cigarette excise tax by 4 cents per pack.

H.R. 4961 Amdt. No. 1969 July 20, 1982

MR. FORD

Increases the cigarette excise tax by 5 cents per pack.

H.R. 4961 Amdt. No. 1970 July 20, 1982

MR. FORD

Increases the cigarette excise tax by 6 cents per pack.

H.R. 4961 Amdt. No. 1971 July 20, 1982

MR. FORD

Increases the cigarette excise tax by 7 cents per pack.

H.R. 4961 Amdt. No. 1972 July 20, 1982

MR. FORD AND MESSRS. BYRD OF VA. AND HUDDLESTON

Eliminates the provisions which increase the excise tax on cigarettes.

H.R. 4961 Amdt. No. 1973 July 20, 1982

MR. LONG AND MESSRS. DODD, EXON, AND HOLLINGS

Removes the deduction for interest paid on tax-exempt obligations as a financial institution preference item.

**H.R. 4961★—Continued**

**PRINTED AMENDMENTS TO H.R. 4961—Continued**

H.R. 4961 Amdt. No. 1974 July 20, 1982

MR. LONG

Removes tax-exempt interest as an item of tax preference for individuals.

H.R. 4961 Amdt. No. 1975 July 20, 1982

MR. DIXON

Re: Application of at-risk rules in leasing situations.

H.R. 4961 Amdt. No. 1976 July 20, 1982

MR. GORTON

Re: Definition of qualified mass commuting vehicles.

H.R. 4961 Amdt. No. 1977 July 20, 1982

MR. BENTSEN AND MESSRS. MELCHER AND SASSER

Strikes the provision relating to the Federal unemployment tax.

H.R. 4961 Amdt. No. 1978 July 20, 1982

MR. BRADLEY AND MESSRS. BIDEN, BYRD OF W. VA., EXON, GLENN, LEVIN, AND MITCHELL

Strikes the provisions relating to increased unemployment taxes, increased amounts payable before taxpayers can deduct medical expenses and casualty losses, and increased excise tax on cigarettes; eliminates the cut in the medicare part B deductible and the medicare part B premium, and the copayment on home health care and the State reimbursement requirement; phases out the third year of the tax cut that will be received by couples with incomes over $46,000 to $50,000; and defers the third year of the tax cut for couples earning over $50,000 until the budget is balanced.

H.R. 4961 Amdt. No. 1981 July 21, 1982

MR. DODD

Removes the deduction for interest paid on tax-exempt obligations as a financial institution preference item.

H.R. 4961 Amdt. No. 1982 July 21, 1982

MR. DODD

Removes tax-exempt interest as an item of tax preference.

H.R. 4961 Amdt. No. 1983 July 21, 1982

MR. HOLLINGS

Deletes the withholding on interest and dividends provisions and requires statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**H.R. 5159★**

To amend the Internal Revenue Code of 1954 to provide a temporary increase in the tax imposed on producers of coal, and for other purposes.

## SUMMARY OF HOUSE BILL

(Bill:

(a) Increases the coal excise tax on Jan. 1, 1982, to $1 per ton for underground-mined coal and 50 cents per ton for surface-mined coal, with a cap of 4 percent of the price for which the coal is sold;

(b) modifies the computation of interest on certain amounts owed to or by the trust fund;

(c) amends the obligations of the fund to include certain claims that had been previously denied and subsequently approved and to exclude payments of certain retroactive lump-sum benefits; and

(d) transfers provisions which establish the Black Lung Disability Trust Fund to the Internal Revenue Code.)

## SENATE ACTION

Dec. 15, 1981.—Placed on the Senate Calendar.

Dec. 16, 1981.—Passed by the Senate, by rollcall vote (No. 494), of 63 yeas, 30 nays (Congressional Record S15474-S15498), after taking the following action on amendments thereto:

***Adopted:***

*Dole modified UP amendment 798:*

(a) Substituting the language of the Finance Committee reported bill, S. 1957, but deleting the provision limiting future borrowing by the trust fund from the general fund of the Treasury (see S. 1957 for a description of the bill as reported);

(b) liberalizing home office deductions and business deductions for dwelling units held for rental income;

(c) providing for a 2-year deferral of the 1976 net operating loss rules; and

(d) providing new leasing reporting requirements, by rollcall vote (No. 493), of 56 yeas, 36 nays (Congressional Record S15474);

*Dole UP amendment 799 (to modified UP amendment 798),* relating to treatment of expenses while away from home in pursuit of trade or business, by rollcall vote (No. 492), of 46 yeas, 44 nays (Congressional Record 15490); and

*Hatch UP amendment 800,* providing eligibility standards, elimination of survivor's unrelated death benefits, and limitation of interim benefit payments from the black lung disability trust fund, by voice vote (Congressional Record S15492).

## FURTHER HOUSE ACTION

Dec. 16, 1981.—House agreed to Senate amendment; by rollcall vote (No. 367), of 363 yeas, 47 nays (Congressional Record H9788-H9798).

## BILL SIGNED

Dec. 29, 1981.—Signed by the President.

**(Public Law 97-119)**

***(Also see action on H.R. 4717, H.R. 4961, and H.R. 6056)***

**H.R. 5470★** **Sept. 23, 1982**

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of periodic payments for damages received on account of personal injury or sickness.

## DEPARTMENTAL REPORTS

Sept. 27, 1982.—Referred to Office of Management and Budget and Department of the Treasury.

## BILL REPORTED

Oct. 1, 1982.—Reported favorably to the Senate (**S. Rept. 97-646**) with an amendment in the nature of a substitute providing the following:

(a) Exclusion for periodic payments for damages received on account of personal injuries or sickness.—Excludes from gross income, damage payments for injuries or sickness whether paid as lump sums or as periodic payments;

(b) Income for care of handicapped foster children.—Provides that "difficulty of care payments" made to a taxpayer for his care of a handicapped child (under the age of 19) will be excluded from income;

(c) Indian tribal governments.—The bill extends certain tax provisions to American Indian tribal governments on the same basis as such provisions apply to States. The bill will (a) grant a deduction from Federal income tax for taxes paid; (b) provide that charitable contributions to Indian tribal governments will be deductible for income, estate, and gift purposes; (c) exempt Indian tribal governments from a variety of excise taxes (including the tax on special fuels, the manufacturers' excise taxes and the tax on the use of certain highway vehicles); and (d) provide an income tax exemption for certain governmental obligations, subject to special limitations regarding the tax treatment of industrial development bonds, issued by an Indian tribal government; and

(d) Waiver of preemption in case of Hawaiian Prepaid Health Care Act.—Provides a limited exception to the preemption provisions of ERISA to permit the State of Hawaii to maintain its prepaid health care law as in effect on Jan. 1, 1977.

## SENATE ACTION

Oct. 1, 1982.—Passed by the Senate by voice vote (Congressional Record S13147) after taking the following action on amendments thereto:

***Adopted:***

*Bradley UP amendment 1388,* reducing the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, by voice vote (Congressional Record S13149);

*Dole (for Symms) UP amendment 1389,* extending for 1 year the taxes authorized by law to be collected for the Highway Trust Fund, by voice vote (Congressional Record 13150);

*Dole (for Stevens) UP amendment 1390,* deleting Alaska Native corporations from the provisions relating to Indian tribal governments, by voice vote (Congressional Record S13151); and

*Dole (for Matsunagn) UP amendment 1391,* providing that Hawaii law relating to employer maintained health insurance plans would not be preempted by ERISA to the extent that the Hawaiian law does not relate to matters thoroughly regulated under ERISA or impose tax liability on insurance premiums or benefits, by voice vote (Congressional Record S13151).

## FURTHER HOUSE ACTION

Dec. 13, 1982.—House concurred in Senate amendments with the following amendments:

(a) Periodic payments.—Provides a technical amendment which permits an annuity contract issued by any insurance company licensed to do business under the laws of any State to qualify as a funding asset.

(b) Foster care.—Agrees to Senate amendment and adds a provision which codifies present practice by excluding from gross income basic foster care payments made to reimburse foster parents for the expenses of caring for foster children.

(c) Highway Trust Fund.—Deletes this provision.

(d) Virgin Islands withholding.—Delete this provision.

(e) Hawaiian prepaid health care law preemption.—Agrees to Senate amendment and adds an amendment within jurisdiction of Committee on Education and Labor which provides that the exception for Hawaiian Act from preemption under sec. 514 or ERISA would apply to the State statute as in effect on or before Sept. 2, 1974 (except for administrative amendments to the act). The House amendments also includes language to the effect that the exception made by this legislation is not to be considered as a precedent for extending the exception to other State laws.

(f) Multiemployer health trusts.—Adds a provision which clarifies Federal and State responsibilities involved in the regulation of multiple employer health trusts.

## CONFERENCE ACTION

Dec. 17, 1982.—Senate disagreed to the House amendment to the Senate amendment, requested a conference with the House, and named the following conferees: Messrs. Dole, Packwood, Wallop, Long, and Byrd, of Va.

Dec. 18, 1982.—House insisted on its amendments, agreed to a conference with the Senate, and named the following conferees: Messrs. Rostenkowski, Gibbons, Pickle, Duncan, and Frenzel.

Dec. 21, 1982.—Conference report filed in the House (**H. Rept. 97-984**).

Dec. 21, 1982.—House agreed to conference report by voice vote (Congressional Record H10672).

Dec. 22, 1982.—Senate agreed to conference report by voice vote (Congressional Record S15987).

## CONFERENCE AGREEMENT

### (a) Exclusion for periodic damage payments

The conference agreement follows the House bill.

### (b) Exclusion From Gross Income for Certain Foster Care Payments

The Conference agreement follows the House bill.

**H.R. 5470★—Continued**

## CONFERENCE AGREEMENT—Continued

### (c) Taxation of Indian Tribal Governments

The conference agreement follows the Senate amendment, with modifications and clarifications permitting Indian tribal governments to issue only public activity bonds, the proceeds of which are used in an essential governmental function (such as schools, streets, and sewers).

### (d) Waiver of Preemption in Case of Hawaiian Prepaid Health Care Act

The conference agreement follows the House bill.

### (e) Waiver of Preemption in Case of Multiple Employer Welfare Arrangements

The conference agreement follows the House bill.

### (f) Reduction in Income Tax Rate on Virgin Islands Source Income

The conference agreement follows the House bill and deletes this provision. (See further action on H.R. 7093.)

### (g) One-Year Extension of Highway Trust Fund Taxes

The conference agreement follows the House bill and deletes this provision. (See further action on H.R. 6211.)

## BILL SIGNED

Jan. 14, 1983.—Signed by the President.

**(Public Law 97-473)**

**H.R. 5573★** **Sept. 27, 1982**

To amend the Internal Revenue Code of 1954 to encourage contributions of computer equipment to elementary and secondary schools.

### HOUSE BILL

(Provides a special rule for charitable contributions, made by corporations in 1983, of certain newly manufactured computers to primary and secondary schools for use at the school directly in the education of students. For contributions qualifying under the rule, the deduction equals the sum of the taxpayers' basis in donated property plus 50 percent of the difference between the property's fair market value and the basis, but not to exceed twice the basis amount.)

### BILL REPORTED

Oct. 1, 1982.--Reported favorably to the Senate (**S. Rept. 97-647**), amended as follows:

#### Charitable Contributions of Computer Equipment to Qualified Organizations

Provides a special deduction rule for certain corporate charitable contributions of newly manufactured computer equipment to elementary or secondary schools for use at the school, or to museums or libraries for use at the museum or library, directly in the education of elementary or secondary schoolchildren. For any one computer company, only contributions made during a single taxable year beginning in 1983, in 1984, or in 1985 are eligible for the special rule.

#### Bad Debt Deductions of Commercial Banks

Provides that the applicable percentage for the percentage of outstanding loans method of computing the bad debt collection of commercial banks is 1.0 percent. The 1.0-percent rate will remain effective so long as the provisions requiring withholding on dividends and interest remain in effect.

**H.R. 6055★** **Sept. 22, 1982**

To revise subchapter S of the Internal Revenue Code of 1954 (relating to small business corporations).

## HOUSE BILL

### Eligibility

With respect to initial and continued eligibility of a corporation for subchapter S treatment, the bill makes the following changes:

(1) The number of permitted shareholders will be increased from 25 to 35;

(2) Differences in voting rights in common stock will not violate the one-class-of-stock requirement;

(3) The present-law rule which results in the termination of an election if the corporation derives more than 80 percent of its gross receipts from sources outside the United States will be repealed;

(4) The present-law rule which automatically terminates a corporation's subchapter S election if more than 20 percent of a corporation's gross receipts for any taxable year is passive investment income will be eliminated for corporations which do not have accumulated earnings and profits from regular corporate years at the close of the taxable year, and will be modified for corporations with accumulated earnings and profits; and

(5) A person who becomes a shareholder of a subchapter S corporation after the initial election of subchapter S status will not have the power to terminate the election affirmatively refusing to consent to the election. Accordingly, the new shareholder will be bound by the initial election until the election is otherwise terminated.

### Elections, Revocations, and Terminations

The bill provides that an election made on or before the 15th day of the 3d month of the taxable year will be effective from the beginning of the taxable year if all persons who held stock in the corporation during the pre-election portion of that year were individuals, estates, and qualified trusts, and if all persons who held stock in the coporation at any time the election is made consent to the election. If these requirements are not met, or if the election is made later than the 15th day of the third month of the taxable year, it will not be effective until the subsequent taxable year.

An event occurring during the taxable year which causes a corporation to fail to meet the definition of an eligible corporation will terminate the election as of the day on which the event occurred (rather than as the first day of the taxable year in which the event occurred, as under present law). To minimize the effect of an inadvertent termination, the bill provides that the Internal Revenue Service may waive the terminating event so that the corporation may continue to be a subchapter S corporation notwithstanding that event.

The bill provides that an election can be revoked by those shareholders holding a majority of the corporation's voting stock (as contrasted with the current rule which requires all shareholders to consent to a revocation). The present-law rule allowing a revocation filed during the first month of the taxable year to be effective for that entire taxable year is modified so that such a retroactive revocation may be filed on or before the 15th day of the 3d month of the taxable year.

### Passthrough of Income, etc.

The bill provides that the character of items of income, deduction, loss, and credits of the corporation will pass through to the shareholders in the same general manner as the character of such items of a partnership passes through to partners. Thus, for example, such items as tax-exempt interest, capital gains and losses, percentage depletion, the source or allocation of foreign income or loss, and foreign income taxes will pass through and retain their character in the hands of shareholders.

As in the case under present law with respect to losses, income will be passed through and allocated to shareholders on a per-share, per-day basis.

### Selection of Taxable Year

Under the bill, rules generally similar to those applicable to partnerships will apply to the selection of a taxable year for a subchapter S corporation. The taxable year of a corporation which makes a subchapter S election will be required to be either the calendar year, or any other accounting period for which the corporation establishes a business purpose to the satisfaction of the Treasury Department. These rules also apply to corporations currently operating under subchapter S. However, a corporation with a subchapter S election in effect on Dec. 31, 1982, can continue its current taxable year so long as 50 percent or more of the outstanding stock in the corporation on that date continues to be owned by the same shareholder. For purposes of this transitional rule, transfers of stock by reason of death will not be considered changes in ownership.

### Carryforward of Loss

Under the bill, a subchapter S shareholder will be entitled to carry forward a loss to the extent that the amount of the loss passed through for the year exceeds the aggregate amount of the basis in his or her subchapter S stock and loans to the corporation. The loss carried forward can be deducted only by that shareholder if and when the basis in his or her stock of, or loans to, the corporation is restored.

### Distributions

The rules relating to distributions from subchapter S corporations are extensively revised.

Under the new rules, a corporation will not have earnings and profits attributable to any taxable year beginning after the date of enactment if a subchapter S election is in effect for that year. For corporations with no earnings and profits, the amount of the distribution (generally cash plus the fair market value of property) will be tax free and will reduce the shareholder's basis in his or her stock. To the extent that the amount of the distribution exceeds the amount of the basis in the stock, capital gains generally will result.

For corporations with accumulated earnings and profits, the distribution will be treated as a distribution by a corporation without earnings and profits to the extent of the shareholder's portion of the undistributed amount of subchapter S gross income less deductible expenses (an "accumulated adjustment account"). Any amount in excess of the accumulated adjustment account will be treated under the usual corporate rules, first as a distribution out of accumulated earnings and profits to the extent thereof.

**H.R. 6055★—Continued**

## HOUSE BILL—Continued

### Distributions—Continued

Under the bill, both taxable and nontaxable income and deductible and nondeductible expenses, respectively, will serve to increase and decrease the subchapter S shareholder's basis in his or her stock of, and loans to, the corporation. These rules are generally analogous to those provided for partnerships. Also, unlike present law, basis will be restored to debt obligations as well as to stock. Restoration of basis will be made first to debt (to the extent of prior reductions) and then to stock. Under the bill, gain will be recognized by a subchapter S corporation upon nonliquidating distributions of appreciated property.

### Fringe Benefits

Under the bill, rules similar to the partnership tax rules will apply to employee fringe benefits. For this purpose, persons owning 2 percent or more of the corporate stock will be treated as partners.

### Treatment of Transactions Between Corporation and Related Parties

Under the bill, amounts accruing to any cash-basis shareholder owning 2 percent or more of the corporation's stock will be deductible only when paid.

### Administration

The bill provides that the items of subchapter S income, deductions, and credits will be determined in audit and judicial proceedings at the corporate level rather than separately with each shareholder. Shareholders would be given notice of, and the opportunity to participate in, Internal Revenue Service proceedings with the corporation.

### Effective Date

The bill generally will be effective for taxable years beginning after Dec. 31, 1982.

## BILL REPORTED

Sept. 29, 1982.—Reported favorably to the Senate **(S. Rept. 97-640)** with amendments to the House bill described below:

(a) Trusts.—Provides that a trust would not be disqualified during the life of the current income beneficiary simply because, after the death of the current income beneficiary, the trust could have multiple beneficiaries. If a trust failed to qualify after the death of the current income beneficiary, a 60-day grace period would be allowed for a trust to dispose of stock after the death of the current income beneficiary. If a trust continues to qualify after the death of the first income beneficiary, successor beneficiaries would be deemed to elect qualified trust treatment unless an affirmative refusal is made;

(b) Accrued expenses.—Provides that the new rules matching the deductions of subchapter S corporations with inclusions of income by shareholders would only apply to such corporations accruing expenses paid to cash basis taxpayers;

(c) Windfall profits.—Provides that a shareholder of an existing subchapter S corporation whose present quantity of oil production, together with his or her pro rata share of the corporation's production, would exceed 1,000 barrels would be allowed to elect not to have the provisions of the bill apply;

(d) Taxable year.—Provides that gifts of stock to a family member pursuant to an existing buy-sell agreement would not be treated as transfers for purposes of applying the taxable year grandfather rules;

(e) Fringe benefits.—Provides that existing subchapter S corporations could retain existing fringe benefits for 5 years so long as the current passive income test is not violated and a majority of stock is not transferred;

(f) DISC and foreign subsidiaries.—Provides that the provision in the House bill grandfathering DISC and foreign subsidiaries would apply as of Sept. 28, 1982;

(g) Passive income limitation.—The House bill, retained the present law provision that a subchapter S election is terminated if more than 20 percent of a corporation's gross receipts for any taxable year consist of certain items of passive income. This provision, however, would apply only to corporations which have accumulated earnings and profits from years during which the corporation was a subchapter S corporation.

The Finance Committee reported bill provides that, in order to avoid inadvertent terminations of subchapter S status, a corporation having subchapter C earnings and profits would not be deemed to fail the eligibility requirements for subchapter S for 3 consecutive years if a tax was paid at the corporate level at a rate of 46 percent on the amount of passive income exceeding 25 percent of gross receipts. If the corporation's passive income exceeded 25 percent for 3 consecutive years, the corporation's subchapter S election would be terminated. This rule, as well as the general rule repealing the passive income limitation for other subchapter S corporations, would be effective for taxable years beginning after Dec. 31, 1981, rather than after Dec. 31, 1982, as in the House-passed bill; and

(h) Waiver of 5-year waiting period.—Provides that the 5-year rule (providing that if a corporation terminates a subchapter S election, it may not elect subchapter S status for 5 years), would not apply if the termination occurred under present law.

## SENATE ACTION

Sept. 30, 1982.—Passed by the Senate by voice vote (Congressional Record S12725) after agreeing to the committee amendments, by voice vote (Congressional Record S12727).

## FURTHER HOUSE ACTION

Oct. 1, 1982.—House agreed to Senate amendments, by voice vote (Congressional Record H8414).

## BILL SIGNED

Oct. 19, 1982.—Signed by the President.

**(Public Law 97-354)**

**H.R. 6056★** **Sept. 16, 1982**

To make technical corrections related to the Economic Recovery Tax Act of 1981, the Crude Oil Windfall Profit Tax Act of 1980, and the Installment Sales Revision Act of 1980.

## HOUSE BILL

### TITLE I.—TECHNICAL AMENDMENTS TO THE ECONOMIC RECOVERY TAX ACT OF 1981

### A. Amendments relating to individual income tax provisions

Individual rate cuts; foreign earned income exclusion; gain on sale of residence; dependent care assistance exclusion; adoption expenses; and clerical amendments to the individual income tax provisions.

### B. Amendments relating to business incentive provisions

Accelerated cost recovery system; minimum tax preferences; carryovers; investment tax credit; rehabilitation expenditures; investment tax credit for used property; credit for increasing research expenditures; qualified subchapter S trusts; incentive stock options; restricted property; targeted jobs credit; increase in deduction for charitable contributions by corporations; motor carrier operating authorities; and clerical amendments to the business incentive provisions.

### C. Amendments relating to savings provisions

Qualified tax-exempt savings certificates; net interest exclusions; individual retirement savings; retirement plan deduction for self-employed individuals; public utility dividend reinvestment plans; employee stock ownership plans; and clerical amendments to savings provisions.

### D. Amendments relating to estate and gift tax provisions

Unlimited marital deduction; current use valuation; installment payment of estate tax; transfers made within 3 years of death; and clerical amendments to the estate and gift tax provisions.

### E. Amendments relating to tax straddle provisions

Postponement of recognition of certain straddle losses; regulated futures contracts; and clerical amendment to straddle provisions.

### F. Amendments to energy provisions

Stripper oil; and clerical amendments to the energy provisions.

### G. Amendments relating to administrative provisions

Penalty for valuation overstatements; negligence penalty; penalty for overstated tax deposit claims; individual estimated tax payments; and clerical amendments to administrative provisions.

### H. Amendments relating to miscellaneous provisions

Prepaid legal services; and clerical amendment to the miscellaneous provisions.

## DEPARTMENTAL REPORTS

Sept. 21, 1982.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.

## BILL REPORTED

Sept. 27, 1982.—Reported favorably to the Senate (**S. Rept. 97-592**) with amendments and technical corrections relating to:

(a) ACRS—Antichurning;
(b) Rehabilitation credit;
(c) Foreign currency contracts;
(d) Designation of securities by securities dealers;
(e) Capitalization of carrying charges;
(f) Cash settlement contracts;
(g) Targeted jobs credit;
(h) All-saver's certificates;
(i) Bankruptcy Tax Act;
(j) Definition of crude oil;
(k) Independent stripper oil transfer rule;
(l) Net profits interest arrangements;
(m) Royalty oil exemption for trust beneficiaries;
(n) Incorporation of oil as gas property;
(o) Alcohol fuel denaturant amendment;
(p) Bulk sales of aviation fuel;
(q) Long-term commitments for energy property;
(r) MIA's;
(s) REITS;
(t) Deposit penalty;
(u) Rehabilitation credit transition rule;
(v) Mass commuting vehicles;
(w) Normalization requirement for safe-harbor lease property;
(x) Safe-harbor leasing transitional rules for turbines and boilers;
(y) Floor stocks—Cigarette tax;
(z) Section 338;
(aa) Medicare—PSRO evaluation;
(bb) Medicare—Hospice demonstration continuation;
(cc) Medicaid—Federal supplemental compensation program;
(dd) Federal supplemental compensation program; and
(ee) Clerical errors corrected in P.L. 97-248.

## SENATE ACTION

Sept. 30, 1982.—Passed by the Senate by voice vote (Congressional Record S12732) after taking the following action on amendments thereto:

***Adopted:***

*Committee amendments en bloc,* by voice vote (Congressional Record S12737);

*Dole UP amendment 1350,* relating to transitional rules of safe-harbor leasing for certain aircraft, by voice vote (Congressional Record S12737);

*Dole (for Tsongas) UP amendment 1351,* modifying the effective date for changes in tax treatment of distributions of appreciated property in redemption of stock, by voice vote (Congressional Record S12737); and

*Dole (for Huddleston) UP amendment 1352,* extending the period for payment of excise taxes on tobacco products for 10 days, by voice vote (Congressional Record S12737).

**H.R. 6056★—Continued**

## FURTHER SENATE ACTION

Sept. 30, 1982.—Senate agreed to S. Res. 489, making technical corrections in the engrossment of the Senate amendments to H.R. 6056.

## FURTHER HOUSE ACTION

Oct. 1, 1982.—Objection heard to consideration of Senate amendments (Congressional Record H8417).

Dec. 13, 1982.—House, by voice vote (Congressional Record H9600), concurred in certain amendments of the Senate, disagreed with certain amendments, concurred in certain amendments with amendments, and added new amendments, and subsequently requested a conference with the Senate and named the following conferees: Messrs. Rostenkowski, Gibbons, Pickle, Rangel, Stark, Conable, Duncan, and Archer.

## FURTHER SENATE ACTION

Dec. 16, 1982.—Senate insisted on its amendments, agreed to a conference with the House, and named the following conferees: Messrs. Dole, Packwood, Roth, Long, and Byrd of Va.

## CONFERENCE ACTION

Dec. 21, 1982.—Conference report filed in the House (**H. Rept. 97-986**).

Dec. 21, 1982.—Conference report agreed to in the House by voice vote (Congressional Record H10696).

Dec. 22, 1982.—Conference report agreed to in the Senate by voice vote (Congressional Record S15987).

### Disposition of Differing Provisions

(Note: Provisions not listed were not in conference and have been approved by both Houses.)

#### (A) TRANSITIONAL RULE FOR REHABILITATION TAX CREDITS

The conference agreement follows the House bill and deletes this provision.

#### (B) DEFINITION OF INDEPENDENT PRODUCER

Senate amendment providing that, in determining the value of oil or gas products sold in any year for purposes of determining whether a taxpayer is a "retailer" (for depletion and windfall profit tax purposes), bulk sales of aviation fuels to the Department of Defense are excluded.

#### (C) QUALIFIED ROYALTY PRODUCTION OF TRUSTS

The conference agreement generally follows the Senate bill (except with respect to the method of allocating qualified trust royalty production between and among the trust and its beneficiaries and for certain technical and clarifying amendments. Each qualified beneficiary of a trust that has qualified royalty production ("allocable trust production") will be entitled to a refund of windfall profit tax paid on his or her allocable share of that production, with a limit of 2 barrels a day on the total amount of qualified royalty production with respect to which any beneficiary may claim either a royalty oil exemption or a refund under the new provision.

#### (D) EFFECT OF SALE IN BANKRUPTCY OF AIRCRAFT SUBJECT TO SAFE-HARBOR LEASE

The conference agreement deletes this provision.

#### (E) EFFECTIVE DATE FOR REGISTRATION OF TAX-EXEMPT OBLIGATIONS

The conference agreement follows the House amendment to the Senate amendment but provides for a 6-month rather than a 1-year delay of the effective date.

#### (F) TRANSITIONAL SAFE-HARBOR LEASE RULE FOR AUTO MANUFACTURING PROPERTY

The conference agreement replaces the existing definition of eligible property with a definition that clarifies the intended scope and meaning of the provision, and makes it clear that only manufacturers of finished automobiles and trucks qualify and that the property must be used directly in the taxpayers' trade or business of manufacturing automobiles and trucks. The conference agreement limits eligibility to property used principally by the taxpayer directly in connection with the trade or business of manufacturing automobiles or light-duty trucks. Property used principally to manufacture heavy-duty trucks or truck-tractors is ineligible. For this purpose, a light-duty truck is a truck with a gross vehicle weight of 13,000 pounds or less.

#### (G) DISCOUNT OBLIGATIONS ISSUED IN A REORGANIZATION

The conference agreement removes the exclusion for obligations issued in a reorganization from the definition of original issue discount.

#### (H) SUBCHAPTER S

The conference agreement provides that the taxable year requirements of the Subchapter S Act will apply to any subchapter S election made after Oct. 19, 1982. Thus, the corporation's year must end on Dec. 31, or end at the end of any period for which it establishes a business purpose.

The conference agreement also allows subchapter S corporations to elect to treat distributions as dividends.

#### (I) TREATMENT OF CERTAIN CORPORATE STOCK PURCHASES

The conference agreement includes provisions relating to seller's consolidated return treatment and retroactive application.

**H.R. 6056★—Continued**

## CONFERENCE ACTION—Continued

### Disposition of Differing Provisions—Continued

#### (J) REGULATED FUTURES CONTRACTS

The conference agreement includes provisions relating to bank forward contracts and cash settlement contracts.

#### (K) AT-RISK RULE FOR SAFE-HARBOR LESSORS

The conference agreement follows the House amendment to the Senate amendment clarifying that the TEFRA at-risk change under the retroactive rule may apply where the property is placed in service before July 1, 1982, the general effective date for the safe-harbor leasing changes.

#### (L) RECAPTURE OF EXPENSING DEDUCTIONS WHERE PROPERTY USED FOR NONBUSINESS PURPOSES

The conference agreement provides that, under regulations prescribed by the Secretary, the taxpayer must recapture the expensing deduction where the property is not predominantly used in trade or business at any time before the close of the second taxable year following the year in which it is placed in service by the taxpayer. For this purpose, recapture means that, in the taxable year it is determined that the property is not used predominantly in a trade or business, the taxpayer must include in income the tax benefit derived from the expensing deduction.

#### (M) CREDIT FOR TAX WITHHELD FROM INTEREST, DIVIDENDS, OR PATRONAGE DIVIDENDS

The conference agreement follows the House amendment to the Senate amendment and provides that the withholding credit is allowed in the same taxable year as the income is received. In the case of passthrough entities, such as partnerships, the ultimate taxpayers (i.e., partners) will thus receive the credit in the same taxable year the interest or dividends are included in their income.

#### (N) FOREIGN OIL LOSS RECHARACTERIZATION TRANSITION RULE

The conference agreement follows the House amendment to the Senate amendment and conforms the treatment of pre-TEFRA foreign oil losses to the treatment of pre-TEFRA foreign nonoil losses. It provides that a pre-TEFRA foreign loss from either of the two separate baskets (the foreign oil basket and the foreign nonoil basket) will be recaptured from post-TEFRA income from the other basket not more rapidly than ratably over the 8-year period beginning after Dec. 31, 1982. Such recapture of losses against income from the other basket will be in addition to (and not in lieu of) recapture of losses against income from the same basket.

#### (O) ALTERNATIVE MINIMUM TAX

The conference agreement follows the House amendment to the Senate amendment and provides that in computing the adjusted itemized deduction preference, any itemized deduction which is not allowed against the alternative minimum tax base in the current year because it is carried over to another year shall also be excluded from the computation of the adjusted itemized deduction preference in the current year. This amendment applies to taxable years beginning after 1978 and before 1983.

The agreement also provides that in computing the alternative minimum tax for 1981, the special 20-percent capital gain maximum rate made applicable by ERTA to post-June 9 gains will be applied in certain cases by reducing the qualified net capital gain by losses for the taxable year. In these cases, the special tax base subject to the 20-percent rate will equal the taxpayer's alternate minimum taxable income.

#### (P) REQUIRED RENEGOTIATIONS OF OUTSTANDING LOANS FROM GOVERNMENT PENSION PLANS

The conference agreement generally follows the House amendment to the Senate amendment with date modifications.

#### (Q) CLERICAL AND CONFORMING AMENDMENTS

The conference agreement follows the House bill and the House amendment.

## BILL SIGNED

Jan. 12, 1983.—Signed by the President.

**(Public Law 97-448)**

***(Also see action on H.R. 4717, H.R. 4961, and H.R. 5159)***

## H.R. 6094★

To authorize appropriations for the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1983, and for other purposes.

### HOUSE BILL

(Authorizes appropriations for fiscal year 1983 of $19,737,000 for the International Trade Commission, $568,801,000 for the U.S. Customs Service, and $10,100,000 for the U.S. Trade Representative.)

### SENATE ACTION

June 22, 1982.—Placed on the Senate Calendar.

Sept. 30, 1982.—Passed by the Senate, by voice vote (Congressional Record S12723), after inserting a committee amendment which is the text of S. 2555 as reported to the Senate authorizing appropriations of $19,737,000 to the U.S. International Trade Commission, $530,524,000 to the U.S. Customs Service, and $11,100,000 to the Office of the U.S. Trade Representative. S. 2555 also provides an additional Deputy U.S. Trade Representative. S. 2555 was first amended by Dole UP amendment 1349 authorizing $564,224,000 to the Customs Service.

### CONFERENCE ACTION

Dec. 20, 1982.—House disagreed to the Senate amendment, requested a conference with the Senate, and named the following conferees: Messrs. Rostenkowski, Gibbons, and Frenzel.

Dec. 21, 1982.—Senate insisted on its amendment, agreed to a conference with the House, and named the following conferees: Messrs. Dole, Roth, Danforth, Long, and Bentsen.

Dec. 21, 1982.—Conference report filed in the House (**H. Rept. 97-988**), with the House receding from its disagreement to the amendment of the Senate.

Dec. 21, 1982.—House agreed to conference report, by voice vote (Congressional Record H10740).

Dec. 21, 1982.—Senate agreed to conference report, by voice vote (Congressional Record S15988).

### BILL SIGNED

Jan. 12, 1983.—Signed by the President.

**(Public Law 97-456)**

**H.R. 6198★**

To amend the manufacturing clause of the copyright law.

### HOUSE BILL

(Extends until July 1, 1986 the "manufacturing clause" of the copyright law contained in sec. 601(a) of title 17 of the United States Code.)

### SENATE ACTION

June 15, 1982.—Held at the desk until June 16, 1982.
June 16, 1982.—Held at the desk until June 18, 1982.
June 21, 1982.—Held at the desk until June 22, 1982.
June 22, 1982.—Held at the desk until June 30, 1982.
June 30, 1982.—Considered and passed by the Senate, without amendment (Congressional Record S7676).

### PRESIDENTIAL VETO

July 8, 1982.—Vetoed by the President.

### FURTHER HOUSE AND SENATE ACTION

July 13, 1982.—House and Senate overrode President's veto.

**(Public Law 97-215)**

**H.R. 6211★** **Dec. 7, 1982**

To authorize appropriations for construction of certain highways in accordance with title 23, United States Code, for highway safety, for mass transportation in urban and rural areas, and for other purposes.

### House (Title V) Highway-Related Provisions Within the Jurisdiction of the Committee on Finance

### TAX PROVISIONS

Motor fuels taxes.—Increases the excise taxes on gasoline, diesel and special motor fuels used in highway vehicles to 9 cents a gallon, beginning on Apr. 1, 1983, through Sept. 30, 1988. Complete exemptions from 9 cents a gallon tax are provided for State and local governments, nonprofit educational institutions, farm use, schoolbuses, local transit buses, intercity buses, off-highway business use, and alcohol fuels (other than those derived from petroleum). Exemptions from the present law 4 cents a gallon excise tax are continued at that level for qualified taxicabs (through fiscal year 1984) and gasohol. Ground applicators of fertilizers, and other substances are made eligible for refunds of fuel taxes, because of farm use, under the same terms as are aerial applicators.

All the motor fuels taxes and the exemptions from these taxes will terminate after Sept. 30, 1988. Revenue from the 9 cents a gallon tax on recreational motorboat fuel generally is transferred to the Land and Water Conservation Fund. Up to $45 million is the maximum amount that may be transferred to the National Recreational Boating Safety and Facilities Improvement Fund, which is extended through fiscal year 1988.

Tires, tubes, and tread rubber.—The taxes on inner tubes, laminated tires, and all nonhighway tires are repealed. The taxes also are repealed on highway tires weighing 100 pounds or less and on tread rubber used to retread tires of 100 pounds or less. Highway tires weighing more than 100 pounds are taxed at 25 cents a pound, and tread rubber used on tires more than 100 pounds also is taxed at 25 cents a pound. These changes are effective on Jan. 1, 1984, and the taxes will expire on Oct. 1, 1988.

Lubricating oil.—The bill repeals this tax on the day after the date of enactment.

Trucks and truck parts.—The tax on truck parts and accessories is repealed and the taxes on new trucks and trailers are increased to 12 percent. In addition, this tax will be imposed at the retail level on the retail price, rather than at the manufacturers' level. The weight threshold for these taxes is increased from 10,000 pounds to 33,000 pounds for trucks and to 26,000 pounds for trailers. Rail trailers and vans are exempt from the tax.

The repeal of the parts and accessories tax and the exemption from the tax on trucks from 10,000 to 33,000 pounds and trailers less than 26,000 pounds are effective on the day after the date of enactment. The shift of the truck tax to the retail level and the increase from 10 percent to 12 percent are effective Apr. 1, 1983.

Heavy vehicle use tax.—The bill provides a graduated tax that begins at 33,000 pounds. Trucks below that weight level will pay no use tax. At 33,000 pounds, trucks will pay $60, and heavier trucks will pay an additional $20 for each added 1,000 pounds up to 55,000 pounds. Under this rate schedule a 55,000 pound truck will pay an annual use tax of $500. Trucks weighing between 55,000 pounds and 80,000 pounds will pay $500 plus $60 for each 1,000 pounds over 55,000 up to $2,000, which is the maximum annual use tax on heavy trucks. The new schedule is effective on Jan. 1, 1984. An exemption (or refund) will be provided for trucks that travel less than 2,500 miles in a taxable period. These changes are effective on Jan. 1, 1984.

Sunset of taxes.—All the highway user excise taxes, as well as the exemptions from the taxes, expire after Sept. 30, 1988.

Motor carrier operating rights.—The bill provides that the basic adjustments applicable under the Economic Recovery Tax Act of 1981 to corporate taxpayers acquiring certain motor carrier operating authorities shall also apply to noncorporate taxpayers acquiring such rights.

### TRUST FUNDS AND TRANSIT ACCOUNT

Highway Trust Fund.—The bill extends the Highway Trust Fund through Sept. 30, 1988. The taxes that will be deposited into the trust fund, and the authority to spend from the trust fund, also will expire after Sept. 30, 1988, except for certain statutory transfers allowed after the expiration date.

The bill transfers statutory authority for the trust fund to the Internal Revenue Code. Authority to spend from the trust fund is provided for the general trust fund expenditure purposes which are authorized by law as of Dec. 31, 1982.

The antideficit provisions of the present "Byrd amendment" are modified and clarified. As a result, unfunded trust fund authorizations may not exceed 2 years of anticipated trust fund receipts. Authority for repayable advances from the Treasury is repealed.

Mass Transit Account.—One cent a gallon of the fuels taxes is to be deposited in a new separate Mass Transit Account in the Highway Trust Fund. These deposits may be used only for mass transit capital programs, including new starts, that are authorized in sec. 3 of the Urban Mass Transit Act. This account is limited to unfunded authorizations in anticipation of only 1 year's receipts. Repayable advances are not permitted.

## BILL REPORTED

Dec. 9, 1982.—Reported favorably to the Senate (no written report), amended as follows:

Trust fund extension.—The Committee agreed that the Highway Trust Fund would be extended through Sept. 30, 1989. The highway excise taxes, including most exemptions, are terminated on that date.

Mass transit account.—The Committee agreed to earmark revenues equivalent to 1 cent of the fuels taxes for a new mass transit account within the Highway Trust Fund. This revenue will be available for transit capital expenditures, including new starts.

**H.R. 6211★—Continued**

### BILL REPORTED—Continued

Fuel taxes.—The Committee agreed that the taxes on gasoline, diesel and special fuels, including fuel used in motorboats, would be increased from 4 cents per gallon to 9 cents per gallon effective Apr. 1, 1983. Exemptions from the full 9 cents per gallon tax would be provided for gasohol, alcohol fuels (other than those derived from petroleum or natural gas), State and local governments, nonprofit educational institutions, farm use, nonhighway qualified business use, vanpooling, and school, local, and intercity buses. In general, qualified taxicabs would be allowed 4 cents per gallon exemption. Ground applicators of fertilizer, pesticides, and herbicides would be eligible for the same treatment as aerial applicators with regard to refunds of fuels taxes.

The Committee would also provide an additional 6 days, for a total of 15 days for certain oil jobbers to pay the fuels taxes. This additional time is available only if the payor makes tax deposits by electronic wire transfers.

In general, the taxes and exemptions would terminate on Sept. 30, 1989, except that the taxicab exemption would terminate on Sept. 30, 1984. For the period before Jan. 1, 1984, the exemption for taxicabs would be modified to include all taxicabs owned by companies whose policies do not prohibit ride sharing. Up to $45 million per year of the taxes on motorboat fuels would be transferred to the National Recreational Boating Safety and Facilities Improvement Fund, which would be extended up to through the life of the tax. The balance of those revenues would continue to go to the Land and Water Conservation Fund.

The present 40 cents-per-gallon income tax credit for alcohol fuels produced through 1992 and the 40 cents-per-gallon tariff on imported alcohol would both be increased to 90 cents-per-gallon.

Tires, tubes, tread rubber, lubricating oil.—The Committee agreed that there would be a graduated tax on tires with the following tax rates and brackets: 9.75 cents per pound for the first 50 pounds, 15 cents per pound for the next 50 pounds, and 25 cents per pound for each pound in excess of 100 pounds. The current taxes on nonhighway and laminated tires would be repealed. Tread rubber would be subject to a tax of 5 cents per pound when used for tires under 50 pounds, 8 cents per pound tax when used for tires between 50 and 100 pounds, and 16 cents per pound tax when used for tires over 100 pounds. The tax on inner tubes would be retained at its current rate of 10 cents per pound. These changes generally would be effective Apr. 1, 1983.

Trucks and trailers.—The Committee agreed to increase the tax on new trucks and trailers to 12 percent. In addition, this tax would be imposed at the retail level rather than at the manufacturers' level. The weight threshold for these taxes would be increased from 10,000 pounds to 33,000 pounds for trucks and to 26,000 pounds for trailers. Roadrailer trailers would be exempt from the tax. The higher thresholds and the roadrailer exemption are effective the day after enactment. The 12 percent rate and conversion to a retail tax will be effective Apr. 1, 1983.

Truck parts and accessories.—The Committee agreed to increase the tax on truck parts and accessories to 12 percent of the manufacturer's sale price, effective Apr. 1, 1983. The weight threshold for these taxes would be increased from 10,000 pounds to 33,000 pounds, effective the day after enactment.

Heavy vehicle use tax.—The Committee agreed to a phased increase in heavy vehicle use tax and to a graduated rate schedule for that tax. There would be no tax on vehicles weighing less than 33,000 pounds. For vehicles weighing between 33,000 pounds and 55,000 pounds, the tax would be $80 a year plus $10 for each 1,000 pounds in excess of 33,000 pounds. For vehicles weighing between 55,000 pounds and 80,000 pounds, the tax would be $300 a year plus $52 for each 1,000 pounds in excess of 55,000 pounds. Vehicles weighing 80,000 pounds or more would be taxed $1,600 a year. The Committee agreed that the increased heavy vehicle use taxes would be phased in over a 2 1/2-year period beginning on Jan. 1, 1984.

In addition, the Committee agreed that an exemption (or refund) would be provided for trucks that travel less than 5,000 miles in a taxable period (e.g., July 1 to June 30). Beginning Jan. 1, 1985, States will require proof of payment of the Federal heavy vehicle use tax before registering trucks in the State.

Motor carrier operating rights.—The Committee agreed to provide that the basis adjustments applicable under the Economic Recovery Tax Act of 1981 to corporate taxpayers acquiring certain motor carrier operating authorities shall also apply to noncorporate taxpayers acquiring such rights.

### SENATE ACTION

Dec. 10, 13-16, 19, and 20, 1982.—Considered and passed by the Senate, by rollcall vote (No. 467), of 56 yeas, 34 nays (Dec. 20, Congressional Record S15767), after taking the following action on amendments within the jurisdiction of the Committee on Finance:

***Adopted:***

*Boren UP amendment No. 1449,* exempting farm trucks transporting livestock from the manufacturer's excise tax, by voice vote (Dec. 15, Congressional Record S14821);

*Symms modified UP amendment No. 1450,* delaying the effective dates of the generation-skipping transfer provisions until after Jan. 1, 1984, by voice vote (Dec. 15, Congressional Record S14821);

*Byrd of W. Va. UP amendment No. 1453,* defining "modifications to chlor-alkali electrolytic cells" as eligible for the business energy credit, by voice vote (Dec. 15, Congressional Record S14829);

*Dole (for D'Amato) UP amendment No. 1454,* lowering the limitation on defined benefit plans established for policemen and firemen, by voice vote (Dec. 15, Congressional Record 14830);

*Murkowski-Stevens UP amendment No. 1459,* relating to exceptions for dependents' requirement for filing income tax returns, by voice vote (Dec. 15, Congressional Record S14836);

*Dixon UP amendment No. 1460,* requiring Treasury to make a study with respect to the tax status of certain income of members of religious orders, by voice vote (Dec. 15, Congressional Record S14839);

*Roth UP amendment No. 1462,* excluding from gross income the amount of a student loan forgiven by a hospital in exchange for the student's meeting postgraduation work requirements with the hospital, by voice vote (Dec. 15, Congressional Record S14852);

*Danforth UP amendment No. 1465,* excluding certain home energy assistance for purposes of the SSI and AFDC programs, by voice vote (Dec. 15, Congressional Record S14855);

**H.R. 6211★—Continued**

### SENATE ACTION—Continued

*Adopted:*—**Continued**

*Matsunaga UP amendment No. 1466,* allowing a business deduction for certain conventions on cruise ships and reinstating the convention reporting requirement, by voice vote (Dec. 15, Congressional Record S14857);

*Heinz UP amendment No. 1469,* permitting mutual funds to pass through to shareholders tax-exempt interest received on obligations, by voice vote (Dec. 15, Congressional Record S14879);

*Helms UP amendment No. 1470,* relating to treatment of certain distributions from a qualified terminated pension plan, by voice vote (Dec. 15, Congressional Record S14880);

*Grassley UP amendment No. 1473 (to UP amendment No. 1472),* increasing the phase-in period of the heavy-vehicle use taxes for independent owner-operators and exempting truck trailers from the sales tax if designed to carry livestock, by voice vote (Dec. 15, Congressional Record S14889);

*Chafee-Sarbanes UP amendment No. 1474,* including business development companies in the definition of regulated investment companies, by voice vote (Dec. 15, Congressional Record S14892);

*Huddleston UP amendment No. 1476,* adopting a sense of the Senate resolution stating that the United States undertake a concerted effort to open Japanese markets to U.S. agricultural producers, by voice vote (Dec. 16, Congressional Record S14939);

*Melcher UP amendment No. 1477,* providing for a study by Treasury on the tax treatment of travel and transportation expenses of construction workers at job sites away from home, by voice vote (Dec. 16, Congressional Record S14941);

*Levin UP amendment No. 1478,* providing additional weeks of Federal supplemental compensation. Senate failed to table the amendment, by rollcall vote (No. 415), of 47 yeas, 50 nays (Dec. 16, Congressional Record S14946);

*Dole UP amendment No. 1482,* providing additional weeks of Federal supplemental compensation, by rollcall vote (No. 420), of 93 yeas, 4 nays (Dec. 16, Congressional Record S14984);

*Heflin UP amendment No. 1483,* postponing for 6 months the effective date for expanded information reporting pertaining to withholding by banks, savings and loans, and credit unions, by voice vote (Dec. 16, Congressional Record S14985);

*Boschwitz amendment No. 5600 (formerly UP amendment No. 1472),* lowering the threshold weight subject to the vehicle parts tax and lowering the highway use tax by rollcall vote (No. 421), of 96 yeas, 1 nay (Dec 16, Congressional Record S14987); *Danforth-Dole UP amendment No. 1484,* amending ERISA, deferring the regulation of payment of withdrawal liabilities arising as a result of certain withdrawals, by voice vote (Dec. 16, Congressional Record S14989); and

*Dole UP amendment No. 1582,* relating to clarification of tax treatment of public utilities normalization accounting rules, leasing of certain aircraft, architectural barriers, and technical amendments, by voice vote (Dec. 20, Congressional Record S15767).

***Rejected:***

*Byrd of W. Va. UP amendment No. 1441,* delaying the third year of the tax cut for individuals earning between $50,000 and $65,000 and deleting the third year cut for those earning over $65,000; authorizing a community public works program; providing additional weeks of supplemental unemployment benefits; increasing appropriations for public works programs; eliminating the proposed gasoline tax increase; and providing funds for the agriculture export credit revolving fund in the food for peace program, by rollcall vote (No. 406), of 41 yeas, 53 nays (Dec. 14, Congressional Record S14684);

*Bentsen UP amendment No. 1443 (to Bentsen UP amendment No. 1442),* reducing the scheduled July tax cut to 5 percent and accelerating the effective date to Apr. 1, by rollcall vote (No. 407), of 40 yeas, 54 nays (Dec. 14, Congressional Record S14690) (Bentsen UP amendment No. 1442 was subsequently withdrawn);

*Metzenbaum amendment No. 5008,* providing that only steel, cement, and other products manufactured in the United States are used in the construction of highways, tabled by rollcall vote (No. 412), of 51 yeas, 47 nays (Dec. 15, Congressional Record S14772);

*Pryor UP amendment No. 1468,* eliminating the excise tax increase on trucks and maintaining current gross weight, length and width limitations, tabled by rollcall vote (No. 414), of 48 yeas, 37 nays (Dec. 15, Congressional Record S14878);

*Riegle-Bradley amendment No. 5613,* exempting recipients of the earned income tax credit from the gasoline tax increase, tabled by rollcall vote (No. 458), of 50 yeas, 42 nays (Dec. 19, Congressional Record S15603); and

*Bumpers amendment No. 5190,* restricting Secretary's authority to make mass transit grants, tabled by rollcall vote (No. 460), of 52 yeas, 44 nays (Dec. 20, Congressional Record S15707).

### CONFERENCE ACTION

Dec. 20, 1982.—Senate insisted on its amendments; requested a conference with the House; and named the following conferees for the Finance-related provisions: Messrs. Dole, Packwood, Roth, Durenberger, Long, Byrd of Va., and Matsunaga.

Dec. 21, 1982.—House disagreed to the Senate amendments; agreed to a conference with the Senate; and named the following conferees for the Ways and Means-related provisions: Messrs. Rostenkowski, Gibbons, Pickle, Rangel, Brodhead, Conable, Duncan, and Archer.

Dec. 21, 1982.—Conference report filed in the House (**H. Rept. 97-987**).

Dec. 21, 1982.—Conference report agreed to in the House, by rollcall vote (No. 488), of 180 yeas, 87 nays (Congressional Record H10719).

Dec. 21, 1982.—Conference report agreed to in the Senate, by rollcall vote (No. 469), of 54 yeas, 33 nays (Congressional Record S16069).

**H.R. 6211★—Continued**

## CONFERENCE ACTION—Continued

### Disposition of Provisions in Conference Within the Jurisdiction of the Committee on Finance

### A. MOTOR FUELS TAXES

### 1. Tax rates

The conference agreement increases the present 4-cent-per-gallon taxes on gasoline, diesel fuel, and special motor fuels to 9 cents per gallon, effective for sales after Mar. 31, 1983, and before Oct. 1, 1988.

The taxes imposed on gasoline and special motor fuels used in motorboats are also increased from 4 cents per gallon to 9 cents per gallon during the same period. Revenues equivalent to the amounts received from these taxes will continue to be deposited in the National Recreational Boating Safety and Facilities Improvement Fund and the Land and Water Conservation Fund. The maximum amount per year that can be transferred to the Boating Safety Fund is increased from $20 million per year to $45 million per year and the maximum allowable balance in the fund is increased to that same amount. Finally, the boating Safety Fund is extended through Sept. 30, 1988.

### 2. Exemptions

The conference agreement continues or modifies most of the exemptions from the fuels taxes and enacts a new exemption for certain alcohol fuels. Unless otherwise indicated below in the description of a specific exemption, all new exemptions are effective on Apr. 1, 1983, and through Sept. 30, 1988. Under the conference agreement, the following exemptions are provided:

Gasohol.—The conference agreement increases the present 4-cents-per-gallon exemption to 5 cents per gallon, effective from Apr. 1, 1983 through Dec. 31, 1992.

Intercity, school, and local buses.—The conference agreement continues the present full exemption from the fuels taxes for fuels used in these vehicles by increasing that exemption from 4 cents per gallon to 9 cents per gallon.

Qualified taxicabs.—The present 4-cents-per-gallon exemption is increased to 9 cents per gallon, Jan. 1, 1983, through Sept. 30, 1984. Additionally, certain taxicabs prohibited by local law from offering ridesharing will qualify for the exemption from Jan. 1, 1983, through Dec. 31, 1983.

State and local governments and nonprofit educational institutions.—An exemption of 9 cents per gallon is provided for fuels sold for the exclusive use of these entities.

Farming use.—The exemption for fuels used on farms for farming purposes is increased from 4 cents per gallon to 9 cents per gallon.

Off-highway business use.—The exemption for fuels used in off-highway business uses is increased from 2 cents per gallon to 9 cents per gallon.

Certain alcohol fuels.—A new exemption of 9 cents per gallon is provided for fuels consisting of at least 85 percent methanol, ethanol, or other alcohols derived from sources other than petroleum or natural gas.

The conference agreement also permits certain applicators to ground farming processes (e.g., fertilizer) to claim the farming use fuels tax exemption directly in the same manner as aerial applicators of these processes are permitted to claim the exemptions under present law.

### 3. Alcohol fuels income tax credit

The present law income tax credit for certain alcohol fuels is increased from 40 cents per gallon to 50 cents per gallon, effective from Apr. 1, 1983, through Dec. 31, 1992.

### 4. Tariff on imported alcohol fuels

The present tariff on certain imported alcohol fuels is increased to 50 cents per gallon, effective from Apr. 1, 1983, through Dec. 31, 1992.

### 5. Time for payment of gasoline tax

The time for paying the gasoline tax is extended from 9 days after the end of the semimonthly payment period to 14 days after that period for independent refiners (as defined in Code sec. 4995(b)(4)) and for all other paxpayers other than refiners producing more than 1,000 barrels of crude oil per day. To qualify for the additional time, the taxpayer must make an election and must pay the tax by electronic wire transfer. Additionally, in the case of payment days that fall on a Saturday, Sunday, or legal holiday, the tax must be paid on the preceding Friday (or Thursday, in the case of a Friday holiday).

### B. TAXES ON TRUCKS AND TRUCK PARTS

### 1. Trucks

The conference agreement converts the 10-percent manufacturers excise tax on truck chassis and bodies, truck trailer and semitrailer chassis and bodies, and highway tractors to a 12-percent retail tax on those articles, effective Apr. 1, 1983. A 2-percent retail tax is provided for articles taxable under the retail tax and for which the 10-percent manufacturers tax has been paid. A 12-percent retail tax also applies to the installation of parts or accessories (excluding replacements) on a taxable article, if it occurs within 6 months after the article was placed in service and the aggregate value of the installed parts exceeds $200.

The gross vehicle weight below which articles are exempt from tax is raised from 10,000 pounds to 33,000 pounds in the case of truck chassis and bodies, and from 10,000 pounds to 26,000 pounds in the case of truck trailer and semitrailer chassis and bodies. In addition, rail trailers and vans (excluding piggy-back trailers or semitrailers) which are designed for use both as a highway vehicle and a railroad car are specifically exempt. The increase in threshold weights and the exemption of rail trailers and vans are effective the day after the date of enactment.

This tax will expire on Oct. 1, 1988.

### 2. Truck parts

The conference agreement repeals the 8-percent manufacturers excise tax on truck parts and accessories, effective on the day after the date of enactment. However, as described above, certain installations of parts or accessories are taxable under the 12-percent retail tax on trucks.

### C. HEAVY VEHICLE USE TAX

The conference agreement replaces the current tax rate of $3 per 1,000 pounds of taxable gross weight with a tax rate that is graduated according to taxable gross weight as follows:

33,000 pounds to 55,000 pounds: $50 per year, plus $25 for each 1,000 pounds or fraction thereof in excess of 33,000 pounds.

**H.R. 6211★—Continued**

## CONFERENCE ACTION—Continued

### Disposition of Differing Provisions—Continued

### C. HEAVY VEHICLE USE TAX—CONTINUED

55,000 pounds to 80,000 pounds: $600 per year, plus the applicable rate for each 1,000 pounds or fraction thereof in excess of 55,000 pounds.

80,000 pounds and above: The maximum amount.

The applicable rate and maximum amount are as follows:

July 1, 1984, with an applicable rate of $40 and a maximum amount of $1,600;

July 1, 1985, with an applicable rate of $40 and a maximum amount of $1,600;

July 1, 1986, with an applicable rate of $44 and maximum amount of $1,700;

July 1, 1987, with an applicable rate of $48 and a maximum amount of $1,800; and

July 1, 1988 or thereafter, with an applicable rate of $52 and a maximum amount of $1,900.

This schedule applies with 1-year delay in the case of a person who owns and operates no more than 5 taxable vehicles during a taxable period. The tax expires on Oct. 1, 1988, and the amount of tax for the taxable period beginning on July 1, 1988, is prorated accordingly, as one-fourth of the annual tax.

The conference agreement raises the threshold level at which vehicles become subject to tax from 26,000 pounds to 33,000 pounds of taxable gross weight. A new exemption is provided for vehicles which are used on the public highways for 5,000 miles or less during a taxable period. A new credit or refund is allowed on a pro rata basis, if a vehicle on which the tax has been paid is retired from service during a taxable period because of accident or theft.

The conference agreement directs the Secretary of the Treasury (in consultation with other parties) to study alternative forms of the highway use tax and report findings and recommendations to the tax-writing committees of Congress before Jan. 2, 1985. Beginning Jan. 1, 1985, a State must require proof of payment of the highway use tax before registering a vehicle in order to qualify for its highway apportionment for the fiscal year.

These provisions are effective beginning on July 1, 1984.

### D. TAXES ON TIRES, TREAD RUBBER, AND INNER TUBES

#### 1. Tires

The conference agreement replaces the present tax of 9.75 cents per pound for highway tires made of rubber with a graduated tax at the following rates and poundage brackets:

Not more than 40 lbs., no tax; more than 40 lbs., but not more than 70 lbs., 15 cents per lb. in excess of 70 lbs.; more than 70 lbs., but not more than 90 lbs., $4.50, plus 30 cents per lb. in excess of 70 lbs.; and more than 90 lbs., $10.50, plus 50 cents per lb. in excess of 90 lbs.

These provisions are effective on Jan. 1, 1984, through Sept. 30, 1988. The tax will expire on Oct. 1, 1988.

In addition, the conference agreement repeals the tax of 4.875 cents per pound on nonhighway tires and the tax on highway tires of 1 cent per pound on laminated tires, effective on Jan. 1, 1984.

#### 2. Tread rubber

The conference agreement repeals the present tax of 5 cents per pound on tread rubber used in recapping or retreading highway tires. The provision is effective on Jan. 1, 1984.

#### 3. Inner tubes

The conference agreement repeals the present tax of 10 cents per pound on inner tubes for tires, effective on Jan. 1, 1984.

### E. TAX ON LUBRICATING OIL

The conference agreement repeals the present tax of 6 cents per gallon on lubricating oil. The provision is effective on the day after the date of enactment.

### F. FLOOR STOCKS PROVISIONS

#### 1. Floor stocks taxes

The conference agreement imposes floor stocks taxes with respect to those articles on which the rate of a manufacturers excise tax is increased. The floor stocks taxes are equal to the excess of the new tax rate over the prior rate and are imposed on the date that the rate increase is effective.

Under the conference agreement, articles subject to floor stocks taxes include gasoline, tires over 40 pounds, and trucks and truck trailers over the increased taxable weight thresholds provided by the act.

#### 2. Floor stocks refunds

The conference agreement provides for floor stocks refunds with respect to articles on which the rate of a manufacturers excise tax is repealed. The floor stocks refunds are equal to the tax previously paid with respect to the article. The refunds are payable to manufacturers upon proof that dealers (or consumers in the case of certain trucks and trailers) have been reimbursed for the amount of the tax.

Under the conference agreement, floor stocks refunds are provided with respect to trucks and trailers below the new taxable weight thresholds, highway tires weighing 40 pounds or less, nonhighway tires, laminated tires, innertubes, tread rubber, and truck and trailer parts and accessories, all from which the act removes the respective excise taxes.

### G. HIGHWAY TRUST FUND PROVISIONS

#### 1. Extension of the trust fund

The Highway Trust Fund is extended for an additional 4 years, from Sept. 30, 1984, through Sept. 30, 1988. To simplify codification of tax law, the trust fund is transferred to the Internal Revenue Code (as a new sec. 9503) on Jan. 1, 1983, and the present statutory provision for the trust fund in sec. 209 of the Highway Revenue Act of 1956 is repealed simultaneously. For all purposes of law and any reference in any law, the Highway Trust Fund established in the Internal Revenue Code is to be treated as a continuation of this trust fund in its earlier statutory provisions.

**H.R. 6211★—Continued**

## CONFERENCE ACTION—Continued

### Disposition of Differing Provisions—Continued

### G. HIGHWAY TRUST FUND PROVISIONS—CONTINUED

### 2. Revenues appropriated to the trust fund

There are appropriated to the Highway Trust Fund amounts equivalent to the taxes received in the Treasury under the provisions relating to the highway excise taxes described above. Taxes received after the expiration date of the trust fund and before July 1, 1989, that are attributable to liabilities incurred before Oct. 1, 1988, also are appropriated to the trust fund. Amounts appropriated to the Airport and Airway Trust Fund from the tax on aviation fuels are deducted beforehand from the amounts deposited in the Highway Trust Fund.

### 3. Expenditures and transfers from the trust fund

Expenditures may be made before Oct. 1, 1988, from the trust fund, as provided by appropriation acts, to meet obligations incurred after authorization by law and to be paid out of the Highway Trust Fund established by sec. 209 of the Highway Revenue Act of 1956, or authorized by law to be paid out of the Highway Trust Fund under title I or II of the Surface Transportation Assistance Act of 1982. Expenditures also may be made from the trust fund to meet obligations that may be incurred after authorization by a law which does not authorize the expenditure out of the Highway Trust Fund of any amount for a general purpose not covered in the 1956 act and the 1982 act cited above, as in effect on Dec. 31, 1982.

Expenditures from the Highway Trust Fund for highway purposes may not be made from the Mass Transit Account, described in the next section.

Transfers of funds may be made from the trust fund to the general fund for amounts paid before July 1, 1989, for tax credits, other payments attributable to nonhighway uses of motor fuels and lubricating oil, and for floor stock refunds on the basis of claims filed for periods ending before Oct. 1, 1988.

Motorboat fuels taxes up to $45 million will be transferred annually to the National Recreational Boating Safety and Facilities Improvement Fund through Sept. 30, 1988. No transfers may be made if the accumulated balance in the Boating Safety Fund is $45 million. Any other amounts of motorboat fuels taxes will be transferred to the Land and Water Conservation Fund.

### 4. Antideficit provision

Under the conference agreement at least once in each calendar quarter, the Secretary of the Treasury—after consultation with the Secretary of Transportation—will estimate the unfunded highway authorizations at the close of the next fiscal year and the net receipts of the Highway Trust fund for the 24-month period beginning at the close of such fiscal year. In the event the unfunded authorizations will exceed the estimated receipts, the Secretary of Transportation will reduce the apportionment to the States by the percentage of excess authorization. If a subsequent quarterly estimate indicates that the excess unfunded authorizations are a smaller amount, or there is no excess, the apportionments to the States will be adjusted accordingly.

The provision that authorizes repayable advances from the general fund to the Highway Trust Fund is repealed.

These provisions are effective on Jan. 1, 1983.

### H. MASS TRANSIT ACCOUNT

A separate mass transit account is established in the Highway Trust Fund. It consists of the revenue equivalent of 1 cent a gallon of the 9 cents a gallon excise taxes imposed on gasoline, diesel, and special motor fuels. These amounts will be transferred to the mass transit account with same regularity and under the same conditions as amounts from these taxes are transferred to the Highway Trust Fund. Interest earned as a result of investment in U.S. securities on the portion of amounts in the Highway Trust Fund that are attributable to the mass transit account will be credited to the mass transit account.

Amounts in the mass transit account are available, as provided by appropriation acts, for making capital expenditures (including capital expenditures for new projects) before Oct. 1, 1988, under sec. 21(a)(2) of the Urban Mass Transportation Act of 1964. Expenditures from the mass transit account may be made only for mass transit capital purposes, and no expenditures may be made from this account for highway purposes.

Unfunded authorizations are limited to the estimated net receipts for the mass transit account. The procedure is the same as that specified for unfunded highway authorizations that may be paid from the Highway Trust Fund, except that for the mass transit account, unfunded authorizations for any fiscal year may not exceed 12 months of estimated net receipts.

The provision establishing the mass transit account takes effect on Jan. 1, 1983.

## BILL SIGNED

Jan. 6, 1983.—Signed by the President.

**(Public Law 97-424)**

**H.R. 6254★** **June 17, 1982**

To amend title 3, United States Code, to clarify the function of the U.S. Secret Service Uniformed Division with respect to certain foreign diplomatic missions in the United States, and for other purposes.

June 17, 1982.—Received in the Senate and read twice and referred to the Committee on Finance.

Dec. 19, 1982.—Committee on Finance discharged by unanimous consent.

Dec. 19, 1982.—Passed Senate without amendment by voice vote.

### BILL SIGNED

Jan. 4, 1983—Signed by the President.

**(Public Law 97-418)**

**H.R. 6867** **Sept. 28, 1982**

To change the tariff treatment with respect to certain articles, and for other purposes.

## HOUSE BILL

(a) Repeals an existing embargo on the importation of seven types of furskins from the Peoples Republic of China;
(b) accelerates the scheduled duty reduction on fishing nets;
(c) provides permanent duty-free treatment on Fourdrinier wire suitable for use in capacitor papermaking machines;
(d) provides definitions for and reclassification of certain stuffed dolls and other toy figures;
(e) provides permanent duty-free treatment of button blanks of casein;
(f) provides duty-free treatment of articles for NASA;
(g) provides until July 15, 1985, duty-free treatment of fresh cantaloupes during the period from Jan. 1 to May 15 of each year;
(h) suspends until Dec. 31, 1985 the 15 percent rate of duty on hatters' fur;
(i) provides duty-free treatment until June 30, 1985, on imports of needlecraft display models which are replicas of needlecraft kits;
(j) provides a temporary reduction until Jan. 1, 1988, in duties on disposable gowns and surgical drapes made of bonded fiber fabric and designed for use in hospitals, clinics, laboratories, and contaminated areas;
(k) provides a 3-year duty suspension on imports of p-Hydroxybenzoic acid;
(l) provides a 3-year duty suspension on triphenyl phosphate;
(m) extends until June 30, 1984, suspension of duty on Bis(4-aminobenzoate)-1, 3 propanediol (trimethylene glycol di-p-aminobenzoate);
(n) continues until Sept. 30, 1985, the suspension of duty on color couplers and color intermediates;
(o) suspends until June 30, 1985, the duty on isomeric mixtures of ethylbiphenyl;
(p) reduces the duty on Dicofol;
(q) suspends the duty until Sept. 30, 1984, on uncompounded allyl resins;
(r) provides a reduction in the duty on caffeine from the current level of 8.5 percent to 6 percent until Dec. 31, 1983;
(s) extends the temporary suspension of duty on natural graphite which expired on June 30, 1981, until Jan. 1, 1985;
(t) provides for the temporary suspension of duty on copper scale until Sept. 30. 1985;
(u) provides until Sept. 30, 1984, temporary suspension of the duty on clock radios which have solid state clocks and the radio portion of other clock radios;
(v) provides until June 30, 1986, a continued suspension of the duty on certain bicycle parts;
(w) suspends until Sept. 30, 1985, the duty on machines designed for heat-set, stretch texturing of continuous man-made fibers;
(x) suspends until Sept. 30, 1985, the duty on single cylinder, fine gage hosiery knitting machines and double cylinder jacquard hosiery knitting machines;
(y) suspends the column 1 rate of duty on double-headed latch needles until June 30, 1985;
(z) suspends until Sept. 30, 1984, the duty on externally powered electric prosthetic devices and their parts;
(aa) suspends until Dec. 31, 1986, the rate of duty on small toy and novelty items valued not over 5 cents per unit and jewelry valued not over 1.6 cents per piece;
(bb) suspends until Dec. 31, 1985, the rate of duty on stuffed dolls, skins for stuffed dolls, skins for toy figures of animate and inanimate objects;
(cc) allows business documents to enter the United States in a no-entry-required status as "intangibles";
(dd) allows articles to be delivered into successive customs bonded storage warehouses as long as the ultimate purpose remains that of export; and
(ee) amends the TSUS with respect to the dutiable status of watches and watch movements from U.S. insular possessions and provides temporary production incentives to stimulate the continued production of watches in such possessions.

## DEPARTMENTAL REPORTS

Oct. 4, 1982.—Referred to Office of Management and Budget, International Trade Commission, U.S. Trade Representative, and Departments of the Treasury, State, Commerce, and Agriculture.

Nov. 3, 4, 11, 12, 15, 19, 22, 23, and 24, 1982.—Analyses from the International Trade Commission relating to ermine, fox, kolinsky, marten, mink, muskrat, and weasel furskins (sec. 101), fourdrinier wire (sec. 103), spare parts or "necessary and uniquely associated support equipment" for launches (sec. 106), certain dolls, toy figures, and related articles (secs. 104 and 142), Needlecraft display models (sec. 123), p-hydroxybenzoic acid (sec. 125), triphenyl phosphate (sec. 126), bis(4-aminobenzoate)-1,3-propanediol (sec. 127), bicycle parts (sec. 136), Hatters' fur (sec. 122), natural crystalline graphite, crude and refined (sec. 133), single cylinder fine gauge hosiery knitting machines and of double cylinder jacquard hosiery knitting machines (sec. 138), externally powered electric prosthetic divices for amputees (sec. 140).

*(See action on H.R. 4566)*

**H.R. 7093★** **Sept. 22, 1982**

To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.

## BILL REPORTED

Oct. 1, 1982.—Reported favorably to the Senate (**S. Rept. 97-648**) with an amendment including the Virgin Islands tax reduction provision and adding a provision continuing social security disability benefits and medicare coverage for certain terminated beneficiaries pursuing an appeal through the Admistrative Law Judge (ALJ) hearing; allowing the Secretary to slow the CDI process; requiring the Secretary to obtain medical evidence available for the 12-month period preceding the CDI review; and requiring the Secretary to report semiannually on various aspects of the CDI process. (Virgin Islands provision subsequently added to H.R. 5470.)

## SENATE ACTION

Dec. 3, 1982.—Passed by the Senate, by voice vote (Congressional Record S13850), after agreeing to the committee amendment and Dole UP amendment 1413, extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination, by voice vote (Congressional Record S13854).

## FURTHER HOUSE ACTION

Dec. 14, 1982.—House concurred in the Senate amendments relating to the Virgin Islands continuation of disability benefits and medicare coverage, slowing of CDI process, and the Secretary's report on the CDI process; disagreed to the amendment relating to the handling of medical evidence; and added a provision relating to offset against spouses' social security benefits on account of public pensions.

## CONFERENCE ACTION

Dec. 16, 1982.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Dole, Packwood, Armstrong, Long, and Byrd of Va.

Dec. 18, 1982.—House agreed to a conference and named the following conferees: Messrs. Rostenkowski, Pickle, Jacobs, Gephardt, Shannon, Archer, and Martin.

Dec. 21, 1982.—Conference report filed in the House (**H. Rept. 97-985**).

Dec. 21, 1982.—House agreed to the conference report.

Dec. 21, 1982.—Senate agreed to the conference report.

## Disposition of Issues in Conference

### INCOME TAX RATE ON VIRGIN ISLANDS SOURCE INCOME

Provides that the rate of V.I. tax on payments of passive investment income from from V.I. persons to U.S. persons shall not exceed 10 percent. This treatment would apply to dividend payments out of earnings and profits accumulated in taxable years beginning on or after the date of enactment. The government of the Virgin Islands would be able to reduce this 10 percent maximum rate in its discretion. The withholding obligation of the payer would in every case correspond to the substantive tax liability of the recipient. Payments to foreign persons would continue to be subject to the 30-percent tax and corresponding withholding.

A House amendment makes it clear that Congress is taking neither side in the current dispute between U.S. persons and the V.I. government by striking references to "reductions" in tax and make it clear that the Virgin Islands will be able to impose and require withholding of a tax of up to 10 percent on payments of passive income to U.S. persons.

### CONTINUED PAYMENT OF DISABILITY BENEFITS DURING APPEAL

Provides that, upon request of the beneficiary, DI benefits and medicare coverage would continue to be paid through the month of the decision pursuant to a hearing before an administrative law judge. These additional DI benefits would be subject to recovery as overpayments, subject to the same waiver provisions now in current law, if the initial termination decision is upheld.

The provision is effective for benefit payments beginning with the first month after the date of enactment for cases where a termination decision has been made before Oct. 1, 1983. In all cases such benefit payments would cease no later than June 1984. For cases where a termination decision was made before the date of enactment and a timely appeal is pending or is filed, benefits could be paid under this provision, but no lump sum back payments would be authorized.

### PERIODIC REVIEWS OF DISABILITY CASES

The Social Security Disability Amendments of 1980 required the Secretary of Health and Human Services to review the cases of current disability beneficiaries at least once every 3 years, beginning in January 1982, to determine whether they are still disabled. Beneficiaries judged to be permanently disabled were to be excluded from this review.

Authorizes the Secretary to slow down the number of cases sent to the State disability agencies for reexamination below the rate required by the 1980 amendments. The Secretary's determination of the appropriate numbers of cases to be reviewed in each State shall be based on consideration of the backlogs of such pending reviews, projected numbers of new applicants for disability benefits, and projected staffing levels of State agencies. The State agency must demonstrate a good faith effort to meet appropriate staffing requirements and to process reviews in a timely fashion. The Secretary is to report annually to the House Committee on Ways and Means and the Senate Finance Committee on the determinations made under this section.

**H.R. 7093★—Continued**

## CONFERENCE ACTION—Continued

### Disposition of Issues in Conference—Continued

#### REPORT BY SECRETARY

Requires the Secretary of HHS to report to the Senate Finance Committee and the House Committee on Ways and Means semiannually on the number of: continuing eligibility reviews, termination decisions, reconsideration requests, and termination decisions which are overturned at the reconsideration or hearing level.

#### EVIDENTIARY HEARINGS IN RECONSIDERATIONS OF DISABILITY BENEFIT TERMINATIONS

Requires the Secretary to provide, beginning no later than Jan. 1, 1984, opportunity for a face-to-face, evidentiary hearing prior to reconsideration of decisions to terminate benefits for disability beneficiaries. This requirement does not supplant or affect in any way the requirement of existing law for a hearing by an administrative law judge. The provision applies only to reconsiderations of determinations that the beneficiary is not disabled because the physical or mental impairment on which his eligibility is based is found to have ceased, not to have existed or to no longer be disabling.

#### CONDUCT OF FACE-TO-FACE RECONSIDERATIONS IN DISABILITY CASES

Requires the Secretary to take all steps necessary to insure public understanding of the importance Congress attaches to the face-to-face reconsideration hearings provided in sec. 4. The Secretary is required to assure that beneficiaries will receive reasonable notice and information as to the time and place of the reconsideration, of the opportunities to be represented by counsel and to introduce evidence at the reconsideration, and to the importance of submitting all available evidence concerning the case at the reconsideration.

#### MEDICAL EVIDENCE

The conference agreement does not include this provision.

#### PUBLIC PENSION OFFSET

Provides that, in lieu of a modification of the public pension offset clause, the public pension offset would not apply to an individual who becomes eligible for a public pension prior to July 1983 if that individual is dependent upon his or her spouse for one-half support. The one-half support test would be applied according to the pre-1977 law, except that it would apply to both men and women.

The Secretary of Health and Human Services is required to study the pension offset provisions and to report his recommendation for any permanent legislation that may be appropriate by May 15, 1983.

The agreement defines noncovered government employment which on the last day the spouse was employed, was not covered employment for purposes of title II of the Social Security Act.

## BILL SIGNED

Jan. 12, 1983.—Signed by the President.

**(Public Law 97-455)**

**H.R. 7094★** **Sept. 22, 1982**

To amend the Internal Revenue Code of 1954 to impose a tax on failures to adhere to conditions of existing determination letters relating to independent management of assets of multiemployer plans.

### HOUSE BILL

(Imposes an excise tax on failures to adhere to conditions of determination letters relating to independent management of the assets of multiemployer pension plans.)

### BILL REPORTED

Oct. 18, 1982.—Reported favorably to the Senate (**S. Rept. 97-662**) with an amendment including the House-passed provision and the following additional amendments:

(a) Qualifying rollover distributions to an IRA.—Grants special relief for certain pension plan distributions received during 1976 and 1977 and transferred to an individual retirement account;

(b) Treatment of amounts received in settlement of Westinghouse uranium litigation.—Provides that a utility would not include any amount in income for future discounts or price reductions provided pursuant to its settlement with Westinghouse of litigation regarding certain contracts to provide nuclear fuel to the utility;

(c) Applicability of fringe-benefit moratorium to employer-provided faculty housing.—Provides that the fringe-benefit moratorium applied to employer-provided faculty housing applies to housing that is furnished to employees of educational institutions at below fair market value, provided that certain conditions are met; and

(d) Incentives for enterprise zones.—Provides that up to 25 enterprise zones per year could be designated by the Secretary of the Department of Housing and Urban Development for each of 3 years, beginning with the 12-month period that starts on July 1, 1983. Each enterprise zone so designated would be eligible for Federal tax relief, including an employment credit or investment credit, elimination of taxation on capital gains, and full cost recovery deductions on property financed with industrial development bonds. Federal regulatory relief also would be authorized.

The duration of each zone would be 20 years, plus a 4-year phaseout period. Areas would be nominated for enterprise zone designation by one or more local governments and the State in which the area is located. Areas nominated for such a designation would have to meet certain criteria of economic distress, and designations would be made through a competitive process weighing suggested plans for developing the area through tax and regulatory relief, improved services, and involvement of neighborhood and community organizations and private entities in development efforts.

**H.R. 7397★** **Dec. 16, 1982**

To promote economic revitilization and facilitate expansion of economic opportunity in the Caribbean Basin region.

## HOUSE BILL

H.R. 7397 authorizes the President to proclaim for 12 years duty-free treatment for the beneficiary countries. Exempted from this treatment are: textiles and apparel products which are subject to textile agreements; petroleum and petroleum products; tuna; and footwear, handbags, luggage, flat goods, work gloves, and leather wearing apparel not eligible for designation under the Generalized System of Preferences. The articles must be imported directly from a beneficiary country, and contain at least 35 percent value-added among the countries and the United States.

H.R. 7397 allows the deduction of ordinary and necessary business expenses associated with attending a convention in a beneficiary country or Bermuda. This deduction, however, is not available for conventions in countries (1) which do not have in effect with the United States an agreement to exchange information necessary to enforce the tax laws, or (2) discriminate against conventions held in the United States.

H.R. 7397 contains several provisions relating to Puerto Rico and the Virgin Islands. These include: (1) the rebate to them of all Federal excise taxes on rum brought into the United States; (2) allowances of duty-free entry into the United States of an additional liter of an alcoholic beverage possessed by a returning resident; and (3) the inclusion of Puerto Rican and Virgin Islands' producers within the protection of U.S. import relief laws.

## BILL REPORTED

Dec. 21, 1982.—Reported favorably to the Senate (no written report) with the following amendments:

(a) Deleting a provision in H.R. 7397 excepting a Virgin Islands rum producer from certain discharge requirements under the Federal Water Pollution Control Act; and (b) excepting any article exempt from the duty-free provisions of title I from the expanded rule of origin for the insular possessions provided in the bill. These articles would remain subject to current law, which provides that up to 50 percent of the value-added of articles entered from the insular possessions may be of foreign origin. The bill would raise this level to 70 percent for all but the excepted articles.

# INDEX, BY AUTHOR, OF BILLS AND RESOLUTIONS REFERRED TO COMMITTEE

## Mr. Abdnor

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 99** To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 328** To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 739** To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

**S. 740** Railroad Bonding Act.

**S. 857** To impose quantitative restrictions on the importation of lamb meat.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1214** To amend the Internal Revenue Code of 1954 to eliminate the limitation on the interest deduction for interest paid or accrued on investment indebtedness.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 2315** To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2455** To extend the targeted jobs tax credits.

**S. Con. Res. 122** Relating to the processed product share of U S. agricultural exports.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

## Mr. Andrews

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 139** Comprehensive Health Care Reform Act.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 169** To amend secs. 169 and 103 of the Internal Revenue Code with respect to tax treatment of pollution control facilities.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

### Mr. Andrews—Continued

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.
**S. 574** To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.
**S. 612** To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.
**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.
**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.
**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
**S. 740** Railroad Bonding Act.
**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.
**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.
**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.
**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.
**S. 1829** To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed rural areas, and for other purposes.
**S. 2025** To amend the Internal Revenue Code of 1954 to provide tax incentives for investment in district heating and cooling systems.
**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.
**S. 2198** To amend the Internal Revenue Code of 1954 to improve taxpayer compliance, and for other purposes.
**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.
**S. 2368** To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.
**S. 2371** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions and payments to sheltered workshops.
**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.
**S. 2455** To extend the targeted jobs tax credits.
**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.
**S. 2700** To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.
**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.
**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

### Mr. Armstrong

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.
**S. 31** To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.
**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.
**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.
**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.
**S. 578** To amend the Internal Revenue Code to change certain accounting rules related to inventory.
**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.
**S. 700** To amend chapter 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes.
**S. 725** To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale property for the purposes of the energy investment credit.
**S. 1097** Small Business Tax Relief Act of 1981.
**S. 1111** To stop retroactive application of IRS letter ruling 80-19120.
**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**Mr. Armstrong—Continued**

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1368** To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

**S. 1473** For the relief of the Jefferson County Mental Health Center, Inc., and of certain current and former employees thereof.

**S. 1673** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

**S. 1695** To repeal the generation skipping transfer tax.

**S. 1745** To amend the Tax Reform Act of 1969 with respect to the application of the excess business holding provisions to private foundations.

**S. 1919** To amend the Internal Revnue Code of 1954 to assist in lessoning the impact on communities of rapid growth resulting from energy or resource development, and for other purposes.

**S. 2176** To amend the Internal Revenue Code of 1954 to require substantiation of the living expenses of Members of Congress which are allowed as a deduction.

**S. 2182** To amend the Internal Revenue Code of 1954 to make the individual rate reductions fully applicable to fiscal year taxpayers.

**S. 2212** To amend the Internal Revenue Code of 1954 to disallow a deduction for expenses paid or incurred in connection with the illegal sale of drugs.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 3124** To amend the Internal Revenue Code of 1954 to permit qualified pension funds and certain educational organizations to invest in working interests in oil and gas properties without incurring unrelated business taxable income.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**Mr. Baker**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 328** To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1430** To amend the Internal Revenue Code of 1954 relating to estate taxes to provide that the election to use the alternate valuation date may be made on a return that is filed late.

**S. 1733** To amend the Internal Revenue Code of 1954 to provide a procedure for determining the fair market value of certain assets for estate tax purposes, and to provide for declaratory judgments relating to installment payment of estate tax.

**S. 1734** To amend the Internal Revenue Code of 1954 to provide qualified use violations for certain real property acquired by any individual from a decedent and to prevent acceleration of estate tax payments.

**S. 2853** To provide for the temporary duty-free treatment of imported hatters' fur, and for other purposes.

**S. 3044** Surface Transportation Act of 1982.

**S. 3078** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax certain charitable organizations which provide assistance to patients.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Baucus**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 31** To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.

**S. 142** To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**Mr. Baucus—Continued**

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 292** To amend title XVIII of the Social Security Act with respect to judicial review of a decision by the Provider Reimbursement Review Board.

**S. 328** To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 390** To amend the Trade Act of 1974 to provide for an additional Deputy U.S. Trade Representative.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 426** To implement the United Nations Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

**S. 464** To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 527** To amend the Internal Revenue Code of 1954 to subject pension trusts to the tax imposed by sec. 511 on unrelated business income for income related to the sale or rental or farmland and grazing land.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 578** To amend the Internal Revenue Code to change certain accounting rules related to inventory.

**S. 608** To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

**S. 626** To amend the Internal Revenue Code with respect to offsetting positions in personal property, and for other purposes.

**S. 649** To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.

**S. 702** To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carriers Reform Act of 1980.

**S. 725** To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale property for the purposes of the energy investment credit.

**S. 739** To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

**S. 740** Railroad Bonding Act.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 752** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

**S. 829** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in annuities for survivors of Tax Court judges.

**S. 850** To amend the Internal Revenue Code of 1954 to provide greater protection for the rights of the taxpayers.

**S. 857** To impose quantitative restrictions on the importation of lamb meat.

**S. 1009** To amend the Internal Revenue Code of 1954 to provide that the Secretary of the Treasury shall adjust the annual interest rate, if necessary, every 6 months.

**S. 1035** To provide an opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

**S. 1140** To improve productivity and promote capital investment in small business and for other purposes.

**S. 1141** To establish the National Forest Investment Fund, and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1229** To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

**S. 1250** To amend title XI of the Social Security Act to make improvements in the professional standards review program.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1304** To amend the Internal Revenue Code of 1954 with respect to the tax treatment of business development companies.

**S. 1323** To amend the Internal Revenue Code of 1954 with respect to the residential energy and investment tax energy credits, and for other purposes.

**S. 1333** To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.

**S. 1334** To amend the Internal Revenue Code of 1954 to allow expensing of $25,000 of depreciable assets, to eliminate the corporate tax of the first $100,000 of income paid as dividends by small business corporations, to allow an ordinary loss on certain preferred stock issued by small business corporations, to provide capital gains treatment for certain changes in the estate tax special use valuation rules, and for other purposes.

**S. 1342** To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

### Mr. Baucus—Continued

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1352** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain agricultural products to certain tax-exempt organizations.

**S. 1432** To amend the Internal Revenue Code of 1954 with respect to offsetting positions in personal property, and for other purposes.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1641** To extend the Reed Act and to authorize the designation of funds in State accounts as Reed Act funds in certain circumstances.

**S. 1645** To let funds in individual retirement accounts be used to purchase collectibles.

**S. 1673** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

**S. 1854** To make permanent the exclusion from gross income of national research service awards.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1888** To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

**S. 1934** To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries or sickness, and for other purposes.

**S. 1944** To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2010** To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.

**S. 2011** To amend the Internal Revenue Code of 1954 to eliminate the special leasing rules provided under the Economic Recovery Tax Act of 1981.

**S. 2031** To provide for a 3-year suspension of the duty on copper scale.

**S. 2124** To provide relief from honey imports.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2312** To amend the Internal Revenue Code of 1954 to include a barter exchange as a third-party recordkeeper for purposes of the special procedures for third-party summons.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2425** To amend the Internal Revenue Code 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2817** To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

**S. 2912** To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 3017** To provide for the temporary duty-free treatment of certain needlecraft display models, and for other purposes.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 153** To require full adherence to U.S. trade agreements.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 386** To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

### Mr. Bentsen

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 27** To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $100,000.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 85** To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first 1,000 barrels of daily production.

**S. 87** To repeal the windfall profit tax.

**S. 98** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.

**S. 142** To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**Mr. Bentsen—Continued**

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 388** To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

**S. 390** To amend the Trade Act of 1974 to provide for an additional Deputy U.S. Trade Representative.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 436** To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for U.S. exports.

**S. 486** To amend the Internal Revenue Code of 1954 to permit an individual covered by a private retirement plan to establish a separate individual retirement account or deduct a separate contribution to the plan.

**S. 487** To amend the Internal Revenue Code of 1954 to permit small, research-oriented firms to reduce income taxes by an amount equal to 10 percent of eligible research and development expenditures.

**S. 488** To establish a 10 percent tax credit for investment in research and development for small businesses.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 638** To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

**S. 639** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

**S. 655** To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 702** To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carriers Reform Act of 1980.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 752** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

**S. 857** To impose quantitative restrictions on the importation of lamb meat.

**S. 889** To amend the Internal Revenue Code of 1954 to reduce the capital gains tax on the sale of certain interests in qualified small corporations.

**S. 936** Savings Expansion Act of 1981.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**S. 1140** To improve productivity and promote capital investment in small business and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1183** To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to sec. 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.

**S. 1229** To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

**S. 1236** To amend secs. 5701(a)(2) and 5702(m) of the Internal Revenue Code of 1954 to modify the base on which the tax on large cigars is imposed and to achieve a phased reduction in the tax rate.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1645** To let funds in individual retirement accounts be used to purchase collectibles.

**S. 1746** To reduce the duty on the pesticide commonly known as Dicofol.

**S. 1819** To amend the Internal Revenue Code of 1954 with respect to the taxation of crude oil purchasing cooperatives.

**S. 1855** To make sec. 457(e)(1) of the Internal Revenue Code of 1954 inapplicable to certain State judicial plans.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1888** To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

**S. 1910** To amend secs. 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new sec. 403 (b)(9) to clarify that a sec.403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform sec. 403(c) with recent amendments to sec. 402(a)(1); to amend sec. 415(c)(4) to extend the special elections for sec. 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new sec. 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to sec. 415(c) by adding a new paragraph (9) as conforming amendments to secs. 415(d)(1), 415(d)(2), and 403(b)(2)(B).

**Mr. Bentsen—Continued**

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1985** To amend the the Internal Revenue Code of 1954 to allow a deduction for dividends paid by certain small businesses and to provide simplification in accounting rules related to inventory.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2223** To improve the ability of the United States to enforce multilateral international trade agreements, and for other purposes.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2315** To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2474** To amend the Internal Revenue Code of 1954 to expand the credit for university research.

**S. 2475** To amend the Internal Revenue Code of 1954 to expand the deduction for contributions of research equipment and service contracts to universities.

**S. 2476** To amend the Internal Revenue Code of 1954 to allow a credit for skilled occupation training.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 2498** To amend the Internal Revenue of 1954 to provide that certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for purposes of the tax on unrelated business taxable income.

**S. 2506** To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2646** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2699** To suspend the duty on 1,6-hexanediol until July 1, 1985.

**S. 2738** To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

**S. 2762** To amend sec. 46(d) of the Internal Revenue Code to clarify treatment of expenditures prior to commencement of physical work.

**S. 2815** To amend the Social Security Act to provide an improved system for determining and monitoring the need for a representative payee with respect to benefits paid under titles II and XVI of such act.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 2932** To extend for 1 year the taxes authorized by law to be collected for the Highway Trust Fund established pursuant to the Highway Revenue Act of 1956, and to extend such trust fund for 1 year.

**S. 2938** To amend the Internal Revenue Code of 1954 to treat as medical care the expenses of meals and lodging of a parent or guardian accompanying a child away from home for the purpose of receiving medical care, and the expenses of meals and lodging of child away from home for the purpose of receiving medical care on an outpatient basis.

**S. 2947** To amend the Internal Revenue Code of 1954 with respect to the unrelated business taxable income of certain nonprofit charitable organizations.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 153** To require full adherence to U.S. trade agreements.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 386** To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

**S. Res. 462** To express the sense of the Senate concerning consultations with the Government of Japan on exports of agricultural products from the United States to Japan.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S.J. Res. 206** The Flat Rate Income Tax Resolution.

**Mr. Biden**

**S. 2** To amend the Internal Revenue Code of 1954.

### Mr. Biden—Continued

**S. 142** To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 123** Relating to the medicare program.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**S. Res. 472** Relating to medicare benefits.

**S.J. Res. 5** Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

### Mr. Boren

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 27** To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $100,000.

**S. 31** To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 87** To repeal the windfall profit tax.

**S. 88** To exempt newly discovered oil from the windfall profit tax.

**S. 89** To exempt incremental tertiary oil from the windfall profit tax.

**S. 90** To exempt certain royalty interests from the windfall profit tax.

**S. 91** To exempt stripper well oil from the windfall profit tax.

**S. 92** To amend the Internal Revenue Code of 1954 to provide, in lieu of the reduced rates for independent producer oil, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners

**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 256** To amend the Internal Revenue Code of 1954 to eliminate the requirement that a member of the Armed Forces maintain a household in the United States to be eligible for an earned income credit.

**S. 257** To amend the Internal Revenue Code to allow Armed Forces members more time to reinvest the proceeds of sale of a principal residence without recognition of gain when they have served on extended active duty outside the United States.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 330** Investment Income Incentive Act of 1981.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 404** To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 433** To amend the Internal Revenue Code of 1954 to encourage competition in the health care industry, to encourage the provision of catastrophic health insurance by employers, and for other purposes.

**S. 450** To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall apply to the acquisition of work and breeding of horses to the extent that the cost of such horses does not exceed $100,000 for the taxable year.

**S. 452** To amend the Internal Revenue Code of 1954 with respect to the treatment of gain on the sale or exchange of foreign investment company stock.

**S. 464** To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

**Mr. Boren—Continued**

**S. 507** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to eliminate the national trigger, to provide for an optional State trigger, and to require 20 weeks of employment (or the wage equivalent) in order to qualify for benefits.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 660** To amend title IV of the Social Security Act to provide for a demonstration program of block grants to States in lieu of Federal matching or aid to families with dependent children.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 702** To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carriers Reform Act of 1980.

**S. 710** Relating to a fishing tackle excise tax.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 986** To amend title IV of the Social Security Act to provide for a demonstration program to test the States' ability to develop functional alternatives to the current work requirements of the aid to families with dependent children program.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1183** To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to sec. 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.

**S. 1229** To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1251** To amend title II of the Social Security Act to increase the amount that a recipient may earn before being subject to a reduction in benefits on account of work.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1320** To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

**S. 1443** To amend the Internal Revenue Code of 1954 to exempt heavy oil from windfall profit tax.

**S. 1451** To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans' organizations.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1496** To amend the Internal Revenue Code of 1954 to adjust the time for payment of manufacturers excise tax on tires, tubes, and tread rubber.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1819** To amend the Internal Revenue Code of 1954 with respect to the taxation of crude oil purchasing cooperatives.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 1898** To amend the Internal Revenue Code of 1954 to exempt certain vehicles, trailers, bodies, chassis, parts, and accessories used for farming purposes from the highway use tax imposed on such property.

**S. 1944** To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

**S. 2010** To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.

**S. 2124** To provide relief from honey imports.

**S. 2139** To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2193** To amend the Tariff Act of 1930 to provide greater access to antidumping and countervailing duty proceedings, and for other purposes.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 2498** To amend the Internal Revenue of 1954 to provide that certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for purposes of the tax on unrelated business taxable income.

### Mr. Boren—Continued

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2674** To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.

**S. 2698** To amend the Internal Revenue Code of 1954 with respect to the tax treatment of industrial development bonds.

**S. 2708** To avoid the double taxation of foreign source export income, and for other purposes.

**S. 2725** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent that adequate time and personnel are available.

**S. 2740** To amend the Tax Reform Act of 1969 with respect to the application of the excess business holding provisions to private foundations.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 7** Relating to the necessity of reducing both taxes and Federal spending.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 386** To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

**S. Res. 411** Expressing the sense of the Senate that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

### Mr. Boschwitz

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 390** To amend the Trade Act of 1974 to provide for an additional Deputy U.S. Trade Representative.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 473** To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.

**S. 476** To amend the Internal Revenue Code of 1954 with respect to the valuation of bank holding company assets for the purpose of determining the amount certain private foundations are required to distribute.

**S. 565** To amend the Internal Revenue Code of 1954 to increase the amount of the deduction allowable for certain moving expenses.

**S. 612** To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1175** To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

**S. 1214** To amend the Internal Revenue Code of 1954 to eliminate the limitation on the interest deduction for interest paid or accrued on investment indebtedness.

**S. 1276** To amend the Internal Revenue Code of 1954 to permit small businesses to reduce the value of excess inventory.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1288** To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**Mr. Boschwitz—Continued**

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.
**S. 2247** To amend the Tariff Schedules of the United States to permit the duty-free entry of certain footwear for use in the Special Olympics program.
**S. 2298** The Enterprise Zone Tax Act of 1982.
**S. 2545** To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954, to permit the making of certain loans and leases by an employee benefit plan to a substantial employer maintaining the plan, and for other purposes.
**S. 2610** To delay Treasury regulations on the debt-equity issue.
**S. 2639** To amend the Internal Revenue Code of 1954 to prevent the imposition of an additional estate tax if special use valuation property is used for the qualified use by the members of the family of certain qualified heirs.
**S. 2640** For the relief of the Excelsior Methodist Church, Excelsior, Minn.
**S. 2889** To continue until the close of Sept. 30, 1985, the existing suspension of duties on color couplers and coupler intermediates used in the manufacture of photographic sensitized material.
**S. 2918** To permit the investment by employee benefit plans in residential mortgages.
**S. Con. Res. 100** Relating to steel unfair trade practice cases.
**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.
**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.
**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.
**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.
**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Bradley**

**S. 4** To provide a cap on Federal unemployment tax rates in certain States.
**S. 44** To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.
**S. 98** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
**S. 171** To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 20 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
**S. 464** To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
**S. 475** To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
**S. 501** To amend the Internal Revenue Code of 1954 with respect to the amount which certain private foundations are required to distribute.
**S. 692** To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payment from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.
**S. 752** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.
**S. 1140** To improve productivity and promote capital investment in small business and for other purposes.
**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.
**S. 1319** To amend the Internal Revenue Code of 1954 to provide for individual and corporate income tax reductions, and for other purposes.
**S. 1333** To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.
**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
**S. 1354** To provide standby authority to deal with petroleum supply disruptions, and for other purposes.
**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.
**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.
**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.
**S. 1754** To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.
**S. 1854** To make permanent the exclusion from gross income of national research service awards.
**S. 1865** To delay the effective date of amendments relating to group eligibility requirements for trade adjustment assistance.
**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**Mr. Bradley—Continued**

**S. 2028** To amend title 5, United States Code, to restore eligibility for unemployment compensation for certain ex-servicemembers, and for other purposes.

**S. 2086** To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2223** To improve the ability of the United States to enforce multilateral international trade agreements, and for other purposes.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2256** To amend the Internal Revenue code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2685** To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

**S. 2739** To amend title II of the Social Security Act to provide that termination of disability benefits shall require that a finding be made that there has been medical improvement or that the prior decision was clearly erroneous, to provide for continuation of disability benefits through the appeals process, and for other purposes.

**S. 2817** To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

**S. 2857** To establish a Customs Revenue Sharing Trust Fund for public works projects for the development and maintenance of the Nation's ports.

**S. 2895** To reduce temporarily the duty on caffeine.

**S. 2933** To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.

**S. 3035** To amend the Tariff Schedules of the United States to provide for a temporary suspension of the duty on certain alloys of cobalt.

**S. 3036** To amend the Tariff Schedules of the United States to provide for a temporary suspension of duty on natural graphite.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 339** Expressing the sense of the Senate concerning the effective date of any 1982 tax increases or tax benefit decreases.

**S. Res. 472** Relating to medicare benefits.

**Mr. Bumpers**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 38** To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 1944** To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2028** To amend title 5, United States Code, to restore eligibility for unemployment compensation for certain ex-servicemembers, and for other purposes.

**S. 2058** To promote foreign trade in services, and for other purposes.

### Mr. Bumpers—Continued

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2466** To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. Con. Res. 7** Relating to the necessity of reducing both taxes and Federal spending.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

### Mr. Burdick

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 34** To amend the Internal Revenue Code.

**S. 38** To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

**S. 102** To amend titles XVIII and XIX of the Social Security Act to provide that professional nurse services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 110** To amend titles XVIII and XIX of the Social Security Act to provide that gerontological nurse practitioner services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 123** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

**S. 161** To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 388** To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 740** Railroad Bonding Act.

**S. 782** To amend the Internal Revenue Code of 1954 to exempt from taxation the pay received by members of the National Guard or of Reserve components of the Armed Forces to the extent that such pay does not exceed $5,000.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1189** To amend the Social Security Act to provide for a program of block grants for energy and emergency assistance, to establish a trust fund to which receipts from the windfall profit tax may be transferred to pay for such program, and for other purposes.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1276** To amend the Internal Revenue Code of 1954 to permit small businesses to reduce the value of excess inventory.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**Mr. Burdick—Continued**

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1342** To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1754** To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2277** To amend the Internal Revenue Code of 1954 to make certain changes to stimulate the housing industry.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2315** To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2424** To amend the Internal Revenue Code of 1954 to allow a credit against tax for expenses incurred in the care of elderly family members.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2659** To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process, including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

**S. 2674** To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.

**S. 2700** To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

**S. 2730** To place a moratorium on continuing disabiltiy investigation terminations under titles II and XVI of the Social Security Act.

**S. 2739** To amend title II of the Social Security Act to provide that termination of disability benefits shall require that a finding be made that there has been medical improvement or that the prior decision was clearly erroneous, to provide for continuation of disability benefits through the appeals process, and for other purposes.

**S. 2776** To provide that disability benefits under title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, and to provide that benefits continue to be paid through a determination by an administrative law judge.

**S. 2912** To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 339** Expressing the sense of the Senate concerning the effective date of any 1982 tax increases or tax benefit decreases.

**Mr. Burdick—Continued**

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**Mr. Byrd of Virginia**

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.
**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
**S. 790** To amend the Internal Revenue Code of 1954 to allow a credit against tax for the purchase of certain new principal residences, and for other purposes.
**S. 955** To amend the Internal Revenue Code of 1954 with respect to the time payment of gift taxes.
**S. 1928** To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.
**S. 2360** To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided under Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.
**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**Mr. Byrd of West Virginia**

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
**S. 1600** To amend title II of the Social Security Act to permit borrowing between social security trust funds under specified conditions when necessary to assist in financing the old-age and survivors program.
**S. 1911** To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.
**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.
**S. 2151** To amend the Internal Revenue Code of 1954 to include modifications to chlor-alkali electrolytic cells in credit for investment in certain depreciable property.
**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.
**S. 2347** To amend the Trade Act of 1974 to insure fair trade opportunities, and for other purposes.
**S. 2353** The Life Insurance Taxation Act of 1982.
**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.
**S. 2542** To establish a Federal emergency unemployment compensation program.
**S. 2593** To amend the Trade Act 1974 to ensure fair trade opportunities, and for other purposes.
**S. 2603** To amend the Trade Act of 1974 to ensure fair trade opportunities, and for other purposes.
**S. 2857** To establish a Customs Revenue Sharing Trust Fund for public works projects for the development and maintenance of the Nation's ports.
**S. 2904** To make more equitable certain provisions relating to unemployment compensation.
**S. Con. Res. 100** Relating to steel unfair trade practice cases.
**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.
**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**Mr. Cannon**

**S. 2** To amend the Internal Revenue Code of 1954.
**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.
**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.
**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.
**S. 483** To amend the Internal Revenue Code of 1954 to provide that the occupational tax on wagering shall not apply in any State in which wagering is permitted by law.
**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
**S. 681** To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
**S. 702** To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carriers Reform Act of 1980.
**S. 752** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.
**S. 878** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for the installation of certain fire prevention equipment.

**Mr. Cannon—Continued**

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1451** To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans' organizations.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1861** To amend the Internal Revenue Code of 1954 to simplify certain requirements regarding withholding and reporting at the source and to correct inequities regarding carryover or losses.

**S. 1895** To amend chapter 5, United States Code, to revise the unemployment compensation eligibility requirements for former members of the Armed Forces.

**S. 1944** To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2277** To amend the Internal Revenue Code of 1954 to make certain changes to stimulate the housing industry.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2626** For the relief of Neil J. Redfield.

**S. 2674** To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.

**S. 2700** To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

**S. 2725** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent that adequate time and personnel are available.

**S. 2730** To place a moratorium on continuing disabiltiy investigation terminations under titles II and XVI of the Social Security Act.

**S. 2731** To amend title II of the Social Security Act to provide for continued payment of disability benefits during appeal, to provide adjustment benefits and vocational training for individuals terminated from the disability program, to strengthen the reconsideration process, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

**S. 2738** To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

**S. 2776** To provide that disability benefits under title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, and to provide that benefits continue to be paid through a determination by an administrative law judge.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2912** To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 2985** To amend the Internal Revenue Code of 1954 to provide that debts shall accrue only in certain circumstances.

**S. 3078** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax certain charitable organizations which provide assistance to patients.

**S. Con. Res. 123** Relating to the medicare program.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

### Mr. Cannon—Continued

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 472** Relating to medicare benefits.

### Mr. Chafee

**S. 4** To provide a cap on Federal unemployment tax rates in certain States.

**S. 24** To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

**S. 98** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

**S. 243** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 464** To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

**S. 681** To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 702** To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carriers Reform Act of 1980.

**S. 710** Relating to a fishing tackle excise tax.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 1140** To improve productivity and promote capital investment in small business and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1304** To amend the Internal Revenue Code of 1954 with respect to the tax treatment of business development companies.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1749** To amend the Internal Revenue Code of 1954 with respect to the deductibility of certain payments to officials and employees of foreign governments.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1888** To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

**S. 2058** To promote foreign trade in services, and for other purposes.

**S. 2092** To amend the Internal Revenue Code of 1954 to permit Members of Congress to deduct expenses incurred while away from home in pursuit of trade or business on the same basis as other taxpayers.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2105** To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such act and such code relating to such plans, and for other purposes.

**S. 2106** To provide for pension reform for State and local public employee retirement systems, and for other purposes.

**S. 2193** To amend the Tariff Act of 1930 to provide greater access to antidumping and countervailing duty proceedings, and for other purposes.

**S. 2198** To amend the Internal Revenue Code of 1954 to improve taxpayer compliance, and for other purposes.

**S. 2223** To improve the ability of the United States to enforce multilateral international trade agreements, and for other purposes.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2685** To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

**S. 2700** To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

**Mr. Chafee—Continued**

**S. 2739** To amend title II of the Social Security Act to provide that termination of disability benefits shall require that a finding be made that there has been medical improvement or that the prior decision was clearly erroneous, to provide for continuation of disability benefits through the appeals process, and for other purposes.

**S. 2858** To amend the Tariff Schedules of the United States with respect to the dutiable status of watches and watch movements from insular possessions of the United States.

**S. 2859** To amend the Tariff Schedules of the United States to correct an anomaly in the rate of duty applicable to textile, fabrics, articles, and materials coated, filled, or laminated with rubber or plastics.

**S. 2860** To eliminate the retroactive application of certain provisions of Public Law 96-364.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 3030** To amend the Internal Revenue Code of 1954 to allow an employer to provide participants in a defined benefit plan with supplemental retirement benefits through a defined contribution plan of the employer.

**S. Con. Res. 61** To direct the Commissioner of Social Security and the Secretary of Health and Human Services to conduct a study on steps which might be taken to correct the social security benefit disparity known as the notch problems.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**S. Res. 386** To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

**Mr. Chiles**

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 484** To amend the Social Security Act to ensure adequate short- and long-term financing of the old-age, survivors, and disability insurance program and the medicare program.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 978** To amend the Internal Revenue Code of 1954 to modify certain W-2 filing requirements.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1236** To amend secs. 5701(a)(2) and 5702(m) of the Internal Revenue Code of 1954 to modify the base on which the tax on large cigars is imposed and to achieve a phased reduction in the tax rate.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1509** To amend title XVIII of the Social Security Act to change the method of medicare reimbursement for competitive medical plans.

**S. 1536** To amend the Social Security Act to insure adequate short- and long-term financing of the old-age, survivors, and disability insurance program and the medicare program.

**S. 1568** Relating to the application of sec. 103(b) of the Internal Revenue Code of 1954 to certain bonds and for harbor improvements.

**S. 1891** To protect the confidentiality of information filed by individual taxpayers with the Internal Revenue Service, to promote the effective enforcement of Federal and State criminal laws, to facilitate judicial resolution of challenges to Internal Revenue Service summonses, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1987** To amend the Social Security Act to provide general revenue funding for successful programs providing rehabilitation services to individuals in receipt of disability benefits under title II or XVI of such act.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**Mr. Chiles—Continued**

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2425** To amend the Internal Revenue Code 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2730** To place a moratorium on continuing disabiltiy investigation terminations under titles II and XVI of the Social Security Act.

**S. 2877** To amend the Internal Revenue Code of 1954 to provide an additional exclusion of interest and dividends for individuals 65 and over, and for other purposes.

**S. 3023** To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions, all conventions, et cetera, held on domestic cruise ships and on certain foreign cruise ships which port in qualified Caribbean Basin countries.

**S. Con. Res. 7** Relating to the necessity of reducing both taxes and Federal spending.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 462** To express the sense of the Senate concerning consultations with the Government of Japan on exports of agricultural products from the United States to Japan.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Cochran**

**S. 12** To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 492** To increase tax exclusion of dividends and interest received by individuals.

**S. 557** To amend the Internal Revenue Code of 1954 to allow estates to file estate tax returns before July 13, 1978, the date on which regulations under sec. 2032A of such code were proposed, to elect the valuation of certain farm, and so forth, real property, under sec. 2032A of such code within 90 days after the enactment of the amendment to such code proposed by this bill.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 574** To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 782** To amend the Internal Revenue Code of 1954 to exempt from taxation the pay received by members of the National Guard or of Reserve components of the Armed Forces to the extent that such pay does not exceed $5,000.

**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1218** To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1288** To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

## Mr. Cochran—Continued

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 2106** To provide for pension reform for State and local public employee retirement systems, and for other purposes.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2402** To provide assistance for transportation improvement projects.

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 2996** To reduce temporarily the duty on certain disposable gowns and surgical drapes.

## Mr. Cohen

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 11** To prohibit the Secretary of the Treasury from processing potatoes for entry into the United States until certain measures are taken.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 791** To amend the Internal Revenue Code of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1189** To amend the Social Security Act to provide for a program of block grants for energy and emergency assistance, to establish a trust fund to which receipts from the windfall profit tax may be transferred to pay for such program, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1509** To amend title XVIII of the Social Security Act to change the method of medicare reimbursement for competitive medical plans.

**S. 1565** To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1754** To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.

**S. 1832** To amend the Internal Revenue Code of 1954 to provide taxpayers a cause of action for wrongful levy on property, and for other purposes.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1861** To amend the Internal Revenue Code of 1954 to simplify certain requirements regarding withholding and reporting at the source and to correct inequities regarding carryover or losses.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**Mr. Cohen—Continued**

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2192** To restore unemployment compensation for ex-members of the armed services.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2544** To provide access to trade remedies to small businesses, and for other purposes.

**S. 2560** To amend the Tariff Schedules of the United States to insure that potatoes imported as seed are not diverted for human consumption.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2641** To deny tax-exempt status to the National Broiler Council.

**S. 2674** To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.

**S. 2725** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent that adequate time and personnel are available.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 177** Relating to the importation of potatoes from Canada.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**Mr. Cranston**

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 98** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 444** To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

**S. 457** To amend the Internal Revenue Code of 1954 to provide for increased investment by individuals through a tax-deferred rollover account.

**S. 473** To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.

**S. 475** To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 559** To amend the Internal Revenue Code of 1954 to allow the Veterans' Administration to redisclose in certain circumstances for debt collection and study purposes Internal Revenue Service-provided mailing addresses of individuals indebted to the United States, and for other purposes.

**S. 599** To amend the Internal Revenue Code of 1954 to provide for a definition of the term "artificial bait."

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 700** To amend chapter 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes.

**S. 753** To clarify the intent of Congress with respect to the exemption of the economic interests of State and local governments from the crude oil windfall profits tax.

**S. 832** To amend sec. 51(d) of the Internal Revenue Code of 1954 to make technical modifications in the definition of an economically disadvantaged Vietnam-era veteran and to remove the age criterion applicable to such definition.

**S. 940** To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

**Mr. Cranston—Continued**

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1352** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain agricultural products to certain tax-exempt organizations.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1987** To amend the Social Security Act to provide general revenue funding for successful programs providing rehabilitation services to individuals in receipt of disability benefits under title II or XVI of such act.

**S. 2028** To amend title 5, United States Code, to restore eligibility for unemployment compensation for certain ex-servicemembers, and for other purposes.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2199** To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2356** To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2466** To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2603** To amend the Trade Act of 1974 to ensure fair trade opportunities, and for other purposes.

**S. 2741** To amend the Tax Reform Act of 1969 with respect to the application of the excess business holding provisions to private companies.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 3010** To amend certain Federal laws to prohibit mandatory retirement, eliminate barriers to the employment of older workers, and provide incentives for part-time and full-time employment of such workers.

**S. 3034** To amend title II of the Social Security Act to provide that the combined earnings of husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**Mr. D'Amato**

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**Mr. D'Amato—Continued**

**S. 492** To increase tax exclusion of dividends and interest received by individuals.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 1081** To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

**S. 1214** To amend the Internal Revenue Code of 1954 to eliminate the limitation on the interest deduction for interest paid or accrued on investment indebtedness.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1382** The Volunteer Fire Department Equity Act.

**S. 1410** To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

**S. 1412** To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

**S. 1420** To amend the Internal Revenue Code of 1954 to increase the limitation on the interest deduction for interest paid or accrued on investment indebtedness from $10,000 to $25,000 for individuals with earned income.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1642** To amend the Internal Revenue Code of 1954 to provide a partial interest exclusion for taxable years beginning in 1983 or 1984.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2256** To amend the Internal Revenue code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2330** To provide for the minting of the American Eagle gold coin pursuant to art. I, sec. 8 of the Constitution of the United States.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2466** To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2673** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 2731** To amend title II of the Social Security Act to provide for continued payment of disability benefits during appeal, to provide adjustment benefits and vocational training for individuals terminated from the disability program, to strengthen the reconsideration process, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

**S. 2957** To repeal the denial of the use of the accelerated cost recovery system with respect to tax-exempt obligations, and the expiration of the authority to issue such obligations.

**S. 3083** To amend the Internal Revenue Code of 1954 to lower the limitation on defined benefit plans established for policemen and firemen.

**S. 3095** To amend the Internal Revenue Code of 1954 to permit certain cooperative housing corporations to replace conventional financing with tax-exempt financing.

**S. 3101** To amend sec. 103(b)(3) of the Internal Revenue Code.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured. numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Danforth**

**S. 24** To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

**Mr. Danforth—Continued**

**S. 98** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 390** To amend the Trade Act of 1974 to provide for an additional Deputy U.S. Trade Representative.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 696** To amend the Internal Revenue Code of 1954 to treat as public charities certain organizations which operate libraries.

**S. 710** Relating to a fishing tackle excise tax.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 978** To amend the Internal Revenue Code of 1954 to modify certain W-2 filing requirements.

**S. 1140** To improve productivity and promote capital investment in small business and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1300** To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1610** To increase the excise tax on cigarettes and to transfer the revenues from such tax to the Federal Hospital Insurance Trust Fund.

**S. 1829** To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed rural areas, and for other purposes.

**S. 1854** To make permanent the exclusion from gross income of national research service awards.

**S. 1865** To delay the effective date of amendments relating to group eligibility requirements for trade adjustment assistance.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1887** To amend the Internal Revenue Code of 1954 to expedite the installation of automatic safety airbags.

**S. 1902** To extend for 2 additional years the residual authority to negotiate duties under the Trade Act of 1974.

**S. 1928** To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2213** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2237** To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

**S. 2256** To amend the Internal Revenue code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

**S. 2281** To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2539** To extend for 2 years the act implementing the International Sugar Agreement, 1977.

**S. 2540** To extend the application of the International Coffee Agreement Act of 1980 for 1 year.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2592** To amend the Internal Revenue Code of 1954 to clarify the tax status of members of religious orders who have taken vows of poverty and obedience and are not performing services for the supervising church, an agency of the supervising church, or an associated institution of the supervising church.

**S. 2622** Relating to the tax treatment of long-term contracts with respect to taxable years beginning after Dec. 31, 1982.

**S. 2685** To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

**S. 2686** Alternative Minimum Tax Act.

**S. 2687** To change the tax treatment of partial liquidations and of certain distributions of appreciated property.

## Mr. Danforth—Continued

**S. 2688** To amend the Internal Revenue Code of 1954 to treat a corporation issuing stock in satisfaction of a debt in certain circumstances as having income from the discharge of indebtedness.

**S. 2689** To amend the Internal Revenue Code of 1954 to treat the acquisition by certain corporations of their own stock or that of an affiliate as a distribution of property to the corporation's remaining shareholders.

**S. 2690** Relating to the tax treatment of long-term contracts with respect to taxable years beginning after Dec. 31, 1982.

**S. 2692** To suspend until Jan. 1, 1987, the column 1 rate of duty on certain small toy and novelty items.

**S. 2724** To encourage States to provide unemployment benefits to certain partially employed workers.

**S. 2858** To amend the Tariff Schedules of the United States with respect to the dutiable status of watches and watch movements from insular possessions of the United States.

**S. 2859** To amend the Tariff Schedules of the United States to correct an anomaly in the rate of duty applicable to textile, fabrics, articles, and materials coated, filled, or laminated with rubber or plastics.

**S. 2860** To eliminate the retroactive application of certain provisions of Public Law 96-364.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 153** To require full adherence to U.S. trade agreements.

**S. Res. 386** To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

**S. Res. 462** To express the sense of the Senate concerning consultations with the Government of Japan on exports of agricultural products from the United States to Japan.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

## Mr. DeConcini

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 8** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

**S. 24** To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

**S. 38** To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 123** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

**S. 142** To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 473** To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 649** To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.

**S. 688** To amend titles XVIII and XIX of the Social Security Act to provide that community mental health center services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 832** To amend sec. 51(d) of the Internal Revenue Code of 1954 to make technical modifications in the definition of an economically disadvantaged Vietnam-era veteran and to remove the age criterion applicable to such definition.

**Mr. DeConcini—Continued**

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1342** To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1645** To let funds in individual retirement accounts be used to purchase collectibles.

**S. 1989** To amend title XVIII of the Social Security Act to provide medicare coverage under part A for alcoholism treatment services, and to provide payment for such services on a charge basis.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2053** To amend the Internal Revenue Code of 1954 to increase and make permanent the exclusion from gross income of interest on all-savers certificates.

**S. 2113** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to required substantiation of such living expenses.

**S. 2147** To require amendment of the Internal Revenue Code of 1954 to provide a simple income tax with low marginal rates and to require the Secretary of the Treasury to propose legislation to establish such an income tax.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2558** To increase the duty on imported copper by an amount which offsets the cost incurred by copper producers in the United States in meeting domestic environmental requirements.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2603** To amend the Trade Act of 1974 to ensure fair trade opportunities, and for other purposes.

**S. 2643** To amend the Internal Revenue Code of 1954 to eliminate the marriage penalty.

**S. 2700** To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2937** To amend the Internal Revenue Code of 1954 to extend certain energy credits.

**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**S. Con. Res. 7** Relating to the necessity of reducing both taxes and Federal spending.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**Mr. Denton**

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**Mr. Denton—Continued**

**S. 1378** To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

**S. 1472** To amend the Internal Revenue Code of 1954 to exclude the value of certain research and experimental expenditures from aggregate face amount of certain small issues of industrial development bonds.

**S. 2321** To amend the Internal Revenue Code of 1954 to require substantiation of the living expenses of Members of Congress which are allowed as a deduction.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2564** To amend sec. 51 of the Internal Revenue Code of 1954 to include low income unemployed older Americans as members of targeted groups and extend for an additional year the credit for employment of certain new employees.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**Mr. Dixon**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 169** To amend secs. 169 and 103 of the Internal Revenue Code with respect to tax treatment of pollution control facilities.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 328** To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

**S. 330** Investment Income Incentive Act of 1981.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 739** To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1252** To amend the Internal Revenue Code of 1954 to provide incentives for the use of coal in lieu of imported energy, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1332** To amend the Internal revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2509** To amend the Internal Revenue Code of 1954 to clarify the exception from foreign base company income for foreign corporations not availed of to reduce taxes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2550** To provide a program of Federal supplemental unemployment compensation.

**S. 2584** To amend the Social Security Act to adjust the formula for determining the Federal percentage with respect to benefits paid by a State plan approved under part A of title IV, to adjust the formula for determining the Federal percentage with respect to benefits paid by a State plan approved under title XIX, and for other purposes.

**S. 2592** To amend the Internal Revenue Code of 1954 to clarify the tax status of members of religious orders who have taken vows of poverty and obedience and are not performing services for the supervising church, an agency of the supervising church, or an associated institution of the supervising church.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2733** To amend the Internal Revenue Code of 1954 to provide for special application of the at risk rules in certain leasing situations.

**S. 2802** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to restore a former provision relating to the insured unemployment rate.

**S. 2843** To amend the Internal Revenue Code of 1954 to limit the application of the stock voting rights passthrough to certain employee stock ownership plans, and for other purposes.

**S. 2890** To amend the Internal Revenue Code of 1954 to limit the amount of severance taxes imposed by States on oil, natural gas, and coal.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.

**Mr. Dixon—Continued**

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Dodd**

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1323** To amend the Internal Revenue Code of 1954 with respect to the residential energy and investment tax energy credits, and for other purposes.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 1842** To provide that certain trusts shall not be treated as private foundations.

**S. 1843** To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2817** To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**Mr. Dole**

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 8** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

**S. 12** To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 23** To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax.

**S. 24** To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

**S. 27** To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $100,000.

**S. 31** To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

**S. 91** To exempt stripper well oil from the windfall profit tax.

**S. 92** To amend the Internal Revenue Code of 1954 to provide, in lieu of the reduced rates for independent producer oil, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners

**S. 390** To amend the Trade Act of 1974 to provide for an additional Deputy U.S. Trade Representative.

**S. 393** To provide for a temporary increase in the public debt limit.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 841** To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966 to authorize appropriations, and for other purposes.

**S. 983** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to eliminate the national trigger for extended compensation, change the State trigger, and for other purposes.

**S. 1201** To amend the Trade Act of 1974 with respect to trade adjustment assistance.

**S. 1202** To authorize appropriations for the U.S. Customs Service for fiscal year 1982, and for other purposes.

**S. 1203** To authorize appropriations for the U.S. International Trade Commission and the Office of the U.S. Trade Representative for fiscal year 1982, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1291** To provide a ceiling on Federal expenditures for medicaid, to increase States' flexibility to determine the score of their medicaid programs, to make other amendments to the medicare and medicaid programs, and for other purposes.

**S. 1292** To amend title II of the Social Security Act, and related provisions of that act to improve the program of old-age, survivors, and disability insurance, and for other purposes.

**S. 1293** To amend the Social Security Act to increase the effectiveness and improve the administration of certain programs under the act, and for other purposes.

**S. 1294** To consolidate Federal grants to States for social services, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of its responsibility for program administration, and for other purposes.

**S. 1308** To insure the confidentiality of information used by the Internal Revenue Service to develop standards for the examination or other investigation of returns under the Internal Revenue Code of 1954.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1910** To amend secs. 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new sec. 403 (b)(9) to clarify that a sec.403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform sec. 403(c) with recent amendments to sec. 402(a)(1); to amend sec. 415(c)(4) to extend the special elections for sec. 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new sec. 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to sec. 415(c) by adding a new paragraph (9) as conforming amendments to secs. 415(d)(1), 415(d)(2), and 403(b)(2)(B).

**S. 1946** To provide for the final settlement of certain claims against Czechoslovakia, and for other purposes.

**S. 1957** An original bill to amend the Internal Revenue Code of 1954 to provide a temporary increase in the tax proposed on producers of coal, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2024** To amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to organizations maintaining schools with racially discriminatory policies.

**S. 2071** To amend the Trade Act of 1974 with respect to reciprocal market access.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2198** To amend the Internal Revenue Code of 1954 to improve taxpayer compliance, and for other purposes.

**S. 2237** To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

**S. 2350** To revise subchapter S of the Internal Revenue Code of 1954 (relating to small business corporations).

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2555** To authorize the appropriations for the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1983, and for other purposes.

**Mr. Dole—Continued**

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2595** To amend the Trade Act of 1974 to eliminate trade readjustment allowances for workers not enrolled in approved training on July 1, 1982, and for other purposes.

**S. 2596** To amend title 5, United States Code, to limit eligibility for unemployment compensation for ex-service members, and for other purposes.

**S. 2597** To amend the Internal Revenue Code of 1954 to limit the amount of unemployment compensation payable for 1 week of unemployment, and for other purposes.

**S. 2673** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 2685** To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 3044** Surface Transportation Act of 1982.

**S. Con. Res. 30** Directing the Clerk of the House of Representatives to make corrections in the enrollment of H.R. 4242.

**S. Res. 25** Authorizing expenditures by the Committee on Finance.

**S. Res. 26** Authorizing the printing of extra copies of a document for use of the Committee on Finance.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 291** Authorizing expenditures by the Committee on Finance.

**S. Res. 386** To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

**S. Res. 445** To express the sense of the Senate concerning consultations with the Government of the Socialist Republic of Romania with respect to facilitation of increased emigration and the encouragement of religious and cultural freedom.

**S. Res. 465** To express the sense of the Senate that the restoration of U.S. competitiveness in agricultural trade should be pursued through every legitimate means, and without reference to political or economic problems in nonagricultural areas.

**S. Res. 507** Waiving sec. 303(a) and sec. 402(a) of the Congressional Budget Act of 1974 for consideration of H.R. 6211, the Surface Transportation Assistance Act of 1982 and certain amendments thereto.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Domenici**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 673** To amend the Internal Revenue Code of 1954 to provide a 5 barrel-per-day exemption from the windfall profit tax in the case of stripper well oil, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 700** To amend chapter 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 857** To impose quantitative restrictions on the importation of lamb meat.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1377** (h) Extension of adjustment assistance for workers.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 2015** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to require substantiation of such living expenses.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

### Mr. Domenici—Continued

**S. 2198** To amend the Internal Revenue Code of 1954 to improve taxpayer compliance, and for other purposes.
**S. 2455** To extend the targeted jobs tax credits.
**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.
**S. 3044** Surface Transportation Act of 1982.
**S. Con. Res. 9** Revised Second Concurrent Resolution on the Budget—Fiscal Year 1981—Revising the congressional budget for the U.S. Government for the fiscal years 1981, 1982, and 1983.
**S. Con. Res. 19** First Concurrent Resolution on the Budget—Fiscal Year 1982—Setting forth the recommended congressional budget for the U.S. Government for the fiscal years 1982, 1983, and 1984, and revising the congressional budget for the U.S. Government for the fiscal year 1981.
**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

### Mr. Durenberger

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
**S. 99** To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.
**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.
**S. 330** Investment Income Incentive Act of 1981.
**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.
**S. 390** To amend the Trade Act of 1974 to provide for an additional Deputy U.S. Trade Representative.
**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.
**S. 433** To amend the Internal Revenue Code of 1954 to encourage competition in the health care industry, to encourage the provision of catastrophic health insurance by employers, and for other purposes.
**S. 464** To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
**S. 473** To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.
**S. 474** To amend the Internal Revenue Code of 1954 to provide that the amount of the medical expense deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.
**S. 475** To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
**S. 476** To amend the Internal Revenue Code of 1954 with respect to the valuation of bank holding company assets for the purpose of determining the amount certain private foundations are required to distribute.
**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.
**S. 710** Relating to a fishing tackle excise tax.
**S. 711** To amend the Internal Revenue Code of 1954 to provide for inflation adjustments.
**S. 737** Basic Industries Reindustrialization Act.
**S. 738** To amend the Internal Revenue Code.
**S. 739** To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.
**S. 740** Railroad Bonding Act.
**S. 752** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
**S. 805** To amend the Internal Revenue Code of 1954 relating to certain dividends received by life insurance companies.
**S. 829** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in annuities for survivors of Tax Court judges.
**S. 851** To amend the Internal Revenue Code to increase the amount that an artist may deduct when he contributes an artistic composition to charity.
**S. 858** To amend the Internal Revenue Code of 1954 to provide estate tax equity for family farms and other enterprises, and for other purposes.
**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.
**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
**S. 959** To amend sec. 103(b)(6) of the Internal Revenue Code, and for other purposes.
**S. 1049** To amend the Internal Revenue Code of 1954 to expand tax incentives for retirement savings.

**Mr. Durenberger—Continued**

**S. 1081** To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1189** To amend the Social Security Act to provide for a program of block grants for energy and emergency assistance, to establish a trust fund to which receipts from the windfall profit tax may be transferred to pay for such program, and for other purposes.

**S. 1190** To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

**S. 1239** To provide for purposes of sec. 165 of the Internal Revenue Code of 1954 losses from dutch elm disease shall be treated as casualty losses.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1276** To amend the Internal Revenue Code of 1954 to permit small businesses to reduce the value of excess inventory.

**S. 1288** To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

**S. 1304** To amend the Internal Revenue Code of 1954 with respect to the tax treatment of business development companies.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1352** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain agricultural products to certain tax-exempt organizations.

**S. 1393** To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

**S. 1398** To amend the Revenue Act of 1978 with respect to foreign tax credit adjustments for capital gains.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1645** To let funds in individual retirement accounts be used to purchase collectibles.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1717** To provide for a temporary suspension of the duty on certain freight containers.

**S. 1830** To amend the Internal Revenue Code of 1954 to exempt certain taxicabs from excise taxes on gasoline and other motor fuels.

**S. 1834** To amend the Internal Revenue Code of 1954 to provide that a dividend paid by a corporation directly to certain charitable organizations at the direction of a shareholder shall be treated as a charitable contribution of the corporation, and to exclude such dividend from the income of such shareholder.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 1841** To amend the Internal Revenue Code of 1954 to allow a credit for transportation expenses incurred in connection with foreign exchange programs.

**S. 1854** To make permanent the exclusion from gross income of national research service awards.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1888** To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

**S. 1897** To amend the Internal Revenue Code of 1954 to provide an additional 3 years to amend governing instruments to meet the requirements for gifts of split interests to charity, and for other purposes.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2025** To amend the Internal Revenue Code of 1954 to provide tax incentives for investment in district heating and cooling systems.

**S. 2058** To promote foreign trade in services, and for other purposes.

**S. 2141** To amend the Internal Revenue Code of 1954 to treat as a reasonable need of a business for purposes of the accumulated earnings tax any accumulation of earnings by such business before the death of a shareholder in anticipation of sec. 303(a) distributions, and for other purposes.

**S. 2142** To amend the Social Security Act to provide for a new system of utilization and quality control peer review under the medicare program.

**S. 2197** To amend the Internal Revenue Code of 1954 to make certain sales of fuel for use in a taxicab exempt from tax, to make permanent provision for refund of taxes paid on the sale of fuel for use in a taxicab.

**S. 2246** To amend the Internal Revenue Code of 1954 and the Fish and Wildlife Conservation Act of 1980 to establish the nongame fish and wildlife trust fund, to provide for voluntary contributions to such fund through a tax checkoff system, and for other purposes.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2353** The Life Insurance Taxation Act of 1982.

### Mr. Durenberger—Continued

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2376** To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.

**S. 2424** To amend the Internal Revenue Code of 1954 to allow a credit against tax for expenses incurred in the care of elderly family members.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2466** To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

**S. 2498** To amend the Internal Revenue of 1954 to provide that certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for purposes of the tax on unrelated business taxable income.

**S. 2549** To amend the Internal Revenue Code of 1954 to make cogeneration equipment eligible for credit under sec. 38 of such Code until December 31, 1985.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2674** To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.

**S. 2685** To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

**S. 2718** To amend the Internal Revenue Code of 1954 with respect to the tax treatment of industrial revenue bonds.

**S. 2730** To place a moratorium on continuing disabiltiy investigation terminations under titles II and XVI of the Social Security Act.

**S. 2731** To amend title II of the Social Security Act to provide for continued payment of disability benefits during appeal, to provide adjustment benefits and vocational training for individuals terminated from the disability program, to strengthen the reconsideration process, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 2993** To provide a program of emergency unemployment compensation for areas experiencing high rates of unemployment.

**S. 2996** To reduce temporarily the duty on certain disposable gowns and surgical drapes.

**S. 3124** To amend the Internal Revenue Code of 1954 to permit qualified pension funds and certain educational organizations to invest in working interests in oil and gas properties without incurring unrelated business taxable income.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 153** To require full adherence to U.S. trade agreements.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 465** To express the sense of the Senate that the restoration of U.S. competitiveness in agricultural trade should be pursued through every legitimate means, and without reference to political or economic problems in nonagricultural areas.

### Mr. Eagleton

**S. 44** To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 392** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 578** To amend the Internal Revenue Code to change certain accounting rules related to inventory.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1612** To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the social security trust fund, and for other purposes.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**Mr. Eagleton—Continued**

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2086** To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2592** To amend the Internal Revenue Code of 1954 to clarify the tax status of members of religious orders who have taken vows of poverty and obedience and are not performing services for the supervising church, an agency of the supervising church, or an associated institution of the supervising church.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S.J. Res. 5** Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

**Mr. East**

**S. 85** To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first 1,000 barrels of daily production.

**S. 92** To amend the Internal Revenue Code of 1954 to provide, in lieu of the reduced rates for independent producer oil, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners

**S. 155** To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for inclusion.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 578** To amend the Internal Revenue Code to change certain accounting rules related to inventory.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1320** To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

**S. 1368** To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1696** To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

**S. 2020** To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such act.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2376** To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2685** To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

**S. 2859** To amend the Tariff Schedules of the United States to correct an anomaly in the rate of duty applicable to textile, fabrics, articles, and materials coated, filled, or laminated with rubber or plastics.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**Mr. Exon**

**S. 31** To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 612** To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

## Mr. Exon—Continued

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 790** To amend the Internal Revenue Code of 1954 to allow a credit against tax for the purchase of certain new principal residences, and for other purposes.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1451** To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans' organizations.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2659** To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process, including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**S. Con. Res. 7** Relating to the necessity of reducing both taxes and Federal spending.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

## Mr. Ford

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 123** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

**S. 142** To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 450** To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall apply to the acquisition of work and breeding of horses to the extent that the cost of such horses does not exceed $100,000 for the taxable year.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1252** To amend the Internal Revenue Code of 1954 to provide incentives for the use of coal in lieu of imported energy, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1861** To amend the Internal Revenue Code of 1954 to simplify certain requirements regarding withholding and reporting at the source and to correct inequities regarding carryover or losses.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**Mr. Ford—Continued**

**S. 2455** To extend the targeted jobs tax credits.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2857** To establish a Customs Revenue Sharing Trust Fund for public works projects for the development and maintenance of the Nation's ports.

**S. 3031** To amend the Internal Revenue Code of 1954 to provide that proceeds from identical wagers shall not be aggregated for purposes of determining whether a tax should be withheld.

**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**S. 3082** To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions all conventions, and so on, held on cruise ships when cruises on such ships originate and terminate in U.S. ports.

**S. 3090** To amend the Foreign Trade Zones Act to exempt bicycle componement parts which are not reexported from the exemption from the customs laws otherwise available to merchandise in foreign trade zones.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 411** Expressing the sense of the Senate that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

**S. Res. 472** Relating to medicare benefits.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Garn**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 24** To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 492** To increase tax exclusion of dividends and interest received by individuals.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 725** To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale property for the purposes of the energy investment credit.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1610** To increase the excise tax on cigarettes and to transfer the revenues from such tax to the Federal Hospital Insurance Trust Fund.

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2298** The Enterprise Zone Tax Act of 1982.

### Mr. Garn—Continued

**S. 2466** To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

**S. 2550** To provide a program of Federal supplemental unemployment compensation.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 3044** Surface Transportation Act of 1982.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

### Mr. Glenn

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1496** To amend the Internal Revenue Code of 1954 to adjust the time for payment of manufacturers excise tax on tires, tubes, and tread rubber.

**S. 1888** To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2256** To amend the Internal Revenue code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2281** To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

**S. 2283** To authorize negotiations directed toward liberalizing international trade and investment in high technology goods and services, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2738** To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 104** Disapproving the proposed deferral of budget authority for the welfare reform demonstration programs administered by the Employment and Training Administration of the Department of Labor.

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S.J. Res. 5** Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

### Mr. Goldwater

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 24** To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

**Mr. Goldwater—Continued**

**S. 31** To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 492** To increase tax exclusion of dividends and interest received by individuals.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 598** To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 752** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1288** To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1451** To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans' organizations.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1673** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

**S. 1695** To repeal the generation skipping transfer tax.

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 2147** To require amendment of the Internal Revenue Code of 1954 to provide a simple income tax with low marginal rates and to require the Secretary of the Treasury to propose legislation to establish such an income tax.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2724** To encourage States to provide unemployment benefits to certain partially employed workers.

**S. 2738** To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

**S. 3015** To amend the Tariff Act of 1930 to prohibit an allowance against the foreign market value of merchandise to offset the adjustment to the exporter's sales price of such merchandise required to be made by sec. 772(e)(2) of such act, and for other purposes.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**Mr. Gorton**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 681** To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1541** To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

**S. 1887** To amend the Internal Revenue Code of 1954 to expedite the installation of automatic safety airbags.

**Mr. Gorton—Continued**

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2376** To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**Mr. Grassley**

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 27** To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $100,000.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 638** To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 830** To amend pt. A of the Social Security Act to make it clear that any State may impose work requirements as a condition of eligibility for aid to families with dependent children.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1276** To amend the Internal Revenue Code of 1954 to permit small businesses to reduce the value of excess inventory.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1459** To amend the Internal Revenue Code of 1954 to increase the amount of the partial exclusion of dividends and interest and to make such exclusion permanent.

**S. 1561** To amend the Internal Revenue Code of 1954 to encourage land conservation expenditures by allowing an income tax credit for such expenditures.

**S. 1641** To extend the Reed Act and to authorize the designation of funds in State accounts as Reed Act funds in certain circumstances.

**S. 1673** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

**S. 1695** To repeal the generation skipping transfer tax.

**S. 1696** To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

**S. 1829** To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed rural areas, and for other purposes.

**S. 1888** To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

**S. 1949** To amend the Internal Revenue Code of 1954 to provide that any adjustment in interest rates be made on an average annual basis rather than on an average monthly basis.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1979** To eliminate the duty on sulfaguanidine, sulfapryidine, and sulfathiazole.

**S. 2016** To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

**S. 2053** To amend the Internal Revenue Code of 1954 to increase and make permanent the exclusion from gross income of interest on all-savers certificates.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

### Mr. Grassley—Continued

**S. 2100** To amend the Internal Revenue Code of 1954 to provide that the indexation of individual income tax rates shall take effect on Jan. 1, 1982.

**S. 2161** To permit a married individual filing a joint return to deduct certain payments made to an individual retirement plan established for the benefit of a working spouse.

**S. 2198** To amend the Internal Revenue Code of 1954 to improve taxpayer compliance, and for other purposes.

**S. 2214** To amend the Internal Revenue Code of 1954 to provide a partial exclusion for dividends and interest received and to eliminate the deduction for consumer interest paid or accrued.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2229** To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2312** To amend the Internal Revenue Code of 1954 to include a barter exchange as a third-party recordkeeper for purposes of the special procedures for third-party summons.

**S. 2330** To provide for the minting of the American Eagle gold coin pursuant to art. I, sec. 8 of the Constitution of the United States.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2376** To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2449** To amend the Internal Revenue Code of 1954 to include voucher or scrip payments to general recipients in qualified general assistance programs.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2685** To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

**S. 2766** To amend the Internal Revenue Code of 1954 to provide for an energy tax credit for property used in producing methane-containing gas for fuel or electricity produced by anaerobic digestion from nonfossil waste materials.

**S. 2815** To amend the Social Security Act to provide an improved system for determining and monitoring the need for a representative payee with respect to benefits paid under titles II and XVI of such act.

**S. 2884** To lower the rate of duty on sulfathiazole until the close of Dec. 31, 1985.

**S. 2885?** To suspend the duty on sulfapyridine until the close of Dec. 31. 1982.

**S. 2895** To reduce temporarily the duty on caffeine.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 3085** To amed the 1954 Internal Revenue Code to allow a tax deduction for charitable contributions to fraternal organizations for the purpose of constructing and maintaining their buildings.

**S. 3091** To amend the Internal Revenue Code of 1954 to encourage contributions of equipment to postsecondary vocational education programs and to allow a credit to employers for vocational education courses taught by an employee without compensation and for temporary employment of full-time vocational educational instructors.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 153** To require full adherence to U.S. trade agreements.

**S. Res. 284** Expressing the sense of the Senate with respect to the consideration of an alternative minimum tax on corporations.

**S. Res. 465** To express the sense of the Senate that the restoration of U.S. competitiveness in agricultural trade should be pursued through every legitimate means, and without reference to political or economic problems in nonagricultural areas.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

### Mr. Hart

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 725** To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale property for the purposes of the energy investment credit.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**Mr. Hart—Continued**

**S. 1473** For the relief of the Jefferson County Mental Health Center, Inc., and of certain current and former employees thereof.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1615** To provide that the individual income tax rate reductions provided by the Economic Recovery Act of 1981 shall not take effect until the Federal budget is balanced.

**S. 1655** To amend the Internal Revenue Code of 1954 to reduce the deduction for business meals and to earmark the savings from such reduction for the school lunch programs.

**S. 1695** To repeal the generation skipping transfer tax.

**S. 1707** To amend Internal Revenue Code of 1954 to impose a tax on the importation of crude oil and refined petroleum products, to transfer the revenues from such tax, and from any oil import fee imposed by the President, to the social security trust fund, to reduce social security taxes, and to expand lower income energy assistance.

**S. 1731** To provide tax incentives for voluntary private contributions to mitigate the adverse community effects of rapid energy development.

**S. 1738** To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products and to transfer the revenues from such tax to the strategic petroleum reserve trust fund.

**S. 1745** To amend the Tax Reform Act of 1969 with respect to the application of the excess business holding provisions to private foundations.

**S. 1892** To prohibit the U.S. Government from importing oil extracted in Libya.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 1933** To permit persons who convey certain lands in Colorado to the United States for the expansion of the Fort Carson military installations to treat the conveyance of such lands as involuntary conversions for the purposes of sec. 1033 of the Internal Revenue Code of 1954.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2281** To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

**S. 2356** To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2724** To encourage States to provide unemployment benefits to certain partially employed workers.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 123** Relating to the medicare program.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**Mr. Hatch**

**S. 139** Comprehensive Health Care Reform Act.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 388** To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

**S. 404** To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 725** To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale property for the purposes of the energy investment credit.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1378** To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

**S. 1541** To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

**S. 1813** To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled workers in critical industries which have a labor shortage.

**S. 1922** To amend the Black Lung Benefits Revenue Act of 1977, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

## Mr. Hatch—Continued

**S. 2020** To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such act.

**S. 2265** To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government, of the Panama Canal Company, or any U.S. agency involved with security operations in the Canal Zone.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2466** To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2727** To amend the Social Security Act and the Internal Revenue Code to provide more consistent social security coverage for U.S. citizens employed by foreign subsidiaries of American businesses: Elimination of requirement that American employer be a corporation.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

## Mr. Hatfield

**S. 23** To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax.

**S. 24** To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

**S. 99** To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 328** To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 425** To amend the Mortgage Subsidy Bond Tax Act of 1980 to exempt from the coverage of such act certain general obligation mortgage bond issues of the State of Oregon.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 880** To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the world peace tax fund) to receive these tax payments; to establish a world peace tax fund board of trustees; and for other purposes.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1318** To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1352** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain agricultural products to certain tax-exempt organizations.

**S. 1586** To establish a national policy of promoting and facilitating the operation, maintenance, and development of deep-draft seaports, inland river ports and waterways necessary to domestic and foreign waterborne commerce; and to require recovery of certain expenditures of the U.S. Army Corps of Engineers for the operation, maintenance and construction of inland shallow-draft and deep-draft navigational channels and other projects as appropriate.

### Mr. Hatfield—Continued

**S. 1610** To increase the excise tax on cigarettes and to transfer the revenues from such tax to the Federal Hospital Insurance Trust Fund.

**S. 1713** To amend the Internal Revenue Code of 1954 to permit the rollover of gain from the sale of farmland development rights to a State or a political subdivision thereof under a farmland preservation program, and for other purposes.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2217** To establish nationally uniform duties on taxes for purposes of financing operations, maintenance and development of deep-draft commercial channels and harbors, and to provide for an expedited procedure for the approval and permitting of approved navigation improvement projects and related landslide facilities in deep-draft ports, and for other purposes.

**S. 2247** To amend the Tariff Schedules of the United States to permit the duty-free entry of certain footwear for use in the Special Olympics program.

**S. 2877** To amend the Internal Revenue Code of 1954 to provide an additional exclusion of interest and dividends for individuals 65 and over, and for other purposes.

**S. 3044** Surface Transportation Act of 1982.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

### Mrs. Hawkins

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 924** To amend title XVIII of the Social Security Act to provide medicare coverage for influenza vaccine and its administration.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1172** To amend the Internal Revenue Code of 1954 to eliminate the holding period requirements for capital gains treatment.

**S. 1175** To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

**S. 1214** To amend the Internal Revenue Code of 1954 to eliminate the limitation on the interest deduction for interest paid or accrued on investment indebtedness.

**S. 1218** To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1478** To amend the Internal Revenue Code of 1954 to increase the amount of credit for expenses for household and dependent care services necessary for gainful employment, to provide a credit for employers who provide such services, and for other purposes.

**S. 1479** To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1632** To amend the Internal Revenue Code of 1954 to allow certain partnerships and partners to continue to report income on the cash method.

**S. 1695** To repeal the generation skipping transfer tax.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2020** To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such act.

**S. 2054** To amend the Internal Revenue Code of 1954 to provide that the 1982 individual income tax rate reductions made by the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, and for other purposes.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2214** To amend the Internal Revenue Code of 1954 to provide a partial exclusion for dividends and interest received and to eliminate the deduction for consumer interest paid or accrued.

**Mrs. Hawkins—Continued**

**S. 2217** To establish nationally uniform duties on taxes for purposes of financing operations, maintenance and development of deep-draft commercial channels and harbors, and to provide for an expedited procedure for the approval and permitting of approved navigation improvement projects and related landslide facilities in deep-draft ports, and for other purposes.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2330** To provide for the minting of the American Eagle gold coin pursuant to art. I, sec. 8 of the Constitution of the United States.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2376** To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2730** To place a moratorium on continuing disabiltiy investigation terminations under titles II and XVI of the Social Security Act.

**S. 2877** To amend the Internal Revenue Code of 1954 to provide an additional exclusion of interest and dividends for individuals 65 and over, and for other purposes.

**S. 3017** To provide for the temporary duty-free treatment of certain needlecraft display models, and for other purposes.

**S. 3092** To amend the Social Security Act to provide for temporary borrowing authority for the Federal old-age and survivors insurance and disability insurance trust funds.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Hayakawa**

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 232** To amend secs. 46(f) and 167(l) of the Internal Revenue Code of 1954 with respect to the treatment of public utility property.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 599** To amend the Internal Revenue Code of 1954 to provide for a definition of the term "artificial bait."

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 700** To amend chapter 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes.

**S. 753** To clarify the intent of Congress with respect to the exemption of the economic interests of State and local governments from the crude oil windfall profits tax.

**S. 940** To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

**Mr. Hayakawa—Continued**

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1412** To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.

**S. 2020** To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such act.

**S. 2199** To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2741** To amend the Tax Reform Act of 1969 with respect to the application of the excess business holding provisions to private companies.

**S. 2773** To amend the Export Administration Act of 1979.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**Mr. Heflin**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 313** To amend title XIX of the Social Security Act to permit States to terminate eligibility for medicaid medical assistance for up to one year for individuals determined to have abused the medicaid program.

**S. 314** To permit relatives of medicaid eligible individuals residing in nursing homes to contribute voluntarily to a State fund for provision of such care.

**S. 315** To amend title XIX of the Social Security Act to permit State medicaid programs to require nominal copayments for basic services provided to categorically needy individuals.

**S. 316** To amend title XIX of the Social Security Act to allow States to provide for competitive bidding for the purchase of certain items under their medicaid plans.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 472** To amend the Internal Revenue Code of 1954 to reinstate the nonbusiness deduction for State and local taxes on gasoline and other motor fuels.

**S. 492** To increase tax exclusion of dividends and interest received by individuals.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 531** To provide a credit against Federal income tax for expenses involved in the planting of pecan trees to replace pecan trees destroyed by Hurricane Frederic.

**S. 532** To amend the Internal Revenue Code of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 686** To amend the Internal Revenue Code of 1954 to provide for a deduction for expenses for legal services.

**S. 687** To amend the Internal Revenue Code of 1954 to provide an additional personal exemption for the taxpayer, the taxpayer's spouse, or a dependent, who has a disability requiring the use of a wheelchair.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 739** To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

**S. 752** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**Mr. Heflin—Continued**

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1229** To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

**S. 1236** To amend secs. 5701(a)(2) and 5702(m) of the Internal Revenue Code of 1954 to modify the base on which the tax on large cigars is imposed and to achieve a phased reduction in the tax rate.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1252** To amend the Internal Revenue Code of 1954 to provide incentives for the use of coal in lieu of imported energy, and for other purposes.

**S. 1276** To amend the Internal Revenue Code of 1954 to permit small businesses to reduce the value of excess inventory.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1288** To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1451** To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans' organizations.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1695** To repeal the generation skipping transfer tax.

**S. 1910** To amend secs. 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new sec. 403 (b)(9) to clarify that a sec.403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform sec. 403(c) with recent amendments to sec. 402(a)(1); to amend sec. 415(c)(4) to extend the special elections for sec. 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new sec. 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to sec. 415(c) by adding a new paragraph (9) as conforming amendments to secs. 415(d)(1), 415(d)(2), and 403(b)(2)(B).

**S. 1944** To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

**S. 1961** To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used abroad or installed on fishing vessels.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2152** For the relief of Henry Ford Harrison.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2293** To amend the Internal Revenue Code of 1954 to exclude from gross income subsistence payments to certain law enforcement officers.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2642** To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

**S. 2700** To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

**S. 2877** To amend the Internal Revenue Code of 1954 to provide an additional exclusion of interest and dividends for individuals 65 and over, and for other purposes.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**S. Con. Res. 7** Relating to the necessity of reducing both taxes and Federal spending.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**Mr. Heflin—Continued**

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 339** Expressing the sense of the Senate concerning the effective date of any 1982 tax increases or tax benefit decreases.

**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**Mr. Heinz**

**S. 4** To provide a cap on Federal unemployment tax rates in certain States.

**S. 98** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

**S. 169** To amend secs. 169 and 103 of the Internal Revenue Code with respect to tax treatment of pollution control facilities.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 256** To amend the Internal Revenue Code of 1954 to eliminate the requirement that a member of the Armed Forces maintain a household in the United States to be eligible for an earned income credit.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 433** To amend the Internal Revenue Code of 1954 to encourage competition in the health care industry, to encourage the provision of catastrophic health insurance by employers, and for other purposes.

**S. 452** To amend the Internal Revenue Code of 1954 with respect to the treatment of gain on the sale or exchange of foreign investment company stock.

**S. 473** To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.

**S. 507** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to eliminate the national trigger, to provide for an optional State trigger, and to require 20 weeks of employment (or the wage equivalent) in order to qualify for benefits.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 612** To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.

**S. 649** To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.

**S. 885** To amend secs. 593, 7701, and 856 of the Internal Revenue Code with respect to tax treatment of loans secured by stock in cooperative housing corporations.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 958** To amend the Trade Act of 1974 to provide a special remedy for the artificial pricing of articles produced by nonmarket economy countries.

**S. 1081** To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

**S. 1150** To amend the Trade Act of 1974 to establish certain limitations with respect to the generalized system of preferences, and for other purposes.

**S. 1189** To amend the Social Security Act to provide for a program of block grants for energy and emergency assistance, to establish a trust fund to which receipts from the windfall profit tax may be transferred to pay for such program, and for other purposes.

**S. 1236** To amend secs. 5701(a)(2) and 5702(m) of the Internal Revenue Code of 1954 to modify the base on which the tax on large cigars is imposed and to achieve a phased reduction in the tax rate.

**S. 1240** To amend the Internal Revenue Code of 1954 to provide tax incentives for individuals and businesses in urban and rural depressed areas.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1252** To amend the Internal Revenue Code of 1954 to provide incentives for the use of coal in lieu of imported energy, and for other purposes.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1320** To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1509** To amend title XVIII of the Social Security Act to change the method of medicare reimbursement for competitive medical plans.

**Mr. Heinz—Continued**

**S. 1511** To amend the Tariff Act of 1930 to clarify the determination of the definition of a country under the agreement, and for other purposes.

**S. 1603** To amend the Internal Revenue Code of 1954 to provide a partial interest exclusion for taxable years beginning in 1983 or 1984.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1610** To increase the excise tax on cigarettes and to transfer the revenues from such tax to the Federal Hospital Insurance Trust Fund.

**S. 1642** To amend the Internal Revenue Code of 1954 to provide a partial interest exclusion for taxable years beginning in 1983 or 1984.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1746** To reduce the duty on the pesticide commonly known as Dicofol.

**S. 1754** To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1854** To make permanent the exclusion from gross income of national research service awards.

**S. 1865** To delay the effective date of amendments relating to group eligibility requirements for trade adjustment assistance.

**S. 1922** To amend the Black Lung Benefits Revenue Act of 1977, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**S. 2054** To amend the Internal Revenue Code of 1954 to provide that the 1982 individual income tax rate reductions made by the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, and for other purposes.

**S. 2071** To amend the Trade Act of 1974 with respect to reciprocal market access.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2142** To amend the Social Security Act to provide for a new system of utilization and quality control peer review under the medicare program.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2356** To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

**S. 2424** To amend the Internal Revenue Code of 1954 to allow a credit against tax for expenses incurred in the care of elderly family members.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2466** To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

**S. 2497** To promote the principles of free and fair trade, and for other purposes.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2550** To provide a program of Federal supplemental unemployment compensation.

**S. 2566** To reduce the duty on certain texturing machines.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2730** To place a moratorium on continuing disabiltiy investigation terminations under titles II and XVI of the Social Security Act.

**S. 2731** To amend title II of the Social Security Act to provide for continued payment of disability benefits during appeal, to provide adjustment benefits and vocational training for individuals terminated from the disability program, to strengthen the reconsideration process, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

**S. 2770** To provide import relief for the specialty steel industry.

**S. 2771** To provide import relief for the specialty steel industry.

**S. 2857** To establish a Customs Revenue Sharing Trust Fund for public works projects for the development and maintenance of the Nation's ports.

**S. 2871** To provide that the moratorium on fringe benefit taxation (Public Law 95-427) applies to the value of certain campus housing furnished by educational institutions to their employees.

**S. 2886** To apply duty-free treatment to Fourdrinier wires suitable for use in capacitor papermaking machines.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 2946** To amend the Tariff Schedules of the United States with respect to corduroy and velveteen.

**S. 3017** To provide for the temporary duty-free treatment of certain needlecraft display models, and for other purposes.

**S. 3064** To amend the Tax Reform Act of 1976 to extend, for an additional 4 years, the exclusion from gross income of the cancellation of certain student loans.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 153** To require full adherence to U.S. trade agreements.

### Mr. Heinz—Continued

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**S. Res. 472** Relating to medicare benefits.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

### Mr. Helms

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 85** To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first 1,000 barrels of daily production.

**S. 142** To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

**S. 155** To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for inclusion.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 598** To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 697** To amend the Internal Revenue Code of 1954 to permit certain multiyear pension plan distributions to be treated as qualifying rollover distributions.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 1172** To amend the Internal Revenue Code of 1954 to eliminate the holding period requirements for capital gains treatment.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1368** To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

**S. 1378** To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.

**S. 1582** To amend the Internal Revenue Code of 1954 to exempt from taxation certain trusts established for the benefit of parents or handicapped relatives, and to provide a deduction for contributions to such trusts.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1695** To repeal the generation skipping transfer tax.

**S. 2020** To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such act.

**S. 2029** To amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to private schools with racially discriminatory policies and to require the Secretary of the Treasury to obtain judicial finding of racial discrimination before terminating or denying tax-exempt status to private schools on the grounds of racial discrimination.

**S. 2054** To amend the Internal Revenue Code of 1954 to provide that the 1982 individual income tax rate reductions made by the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, and for other purposes.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2147** To require amendment of the Internal Revenue Code of 1954 to provide a simple income tax with low marginal rates and to require the Secretary of the Treasury to propose legislation to establish such an income tax.

**S. 2200** To amend the Internal Revenue Code of 1954 to provide that a 10-percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than a $2,000 deduction for each personal exemption.

**S. 2232** For the relief of John W. Pope.

**S. 2302** To amend the Internal Revenue Code of 1954 to allow a credit under sec. 38 with respect to certain depreciable property used by hospitals owned and operated by government units.

### Mr. Helms—Continued

**S. 2376** To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 2566** To reduce the duty on certain texturing machines.

**S. 2859** To amend the Tariff Schedules of the United States to correct an anomaly in the rate of duty applicable to textile, fabrics, articles, and materials coated, filled, or laminated with rubber or plastics.

**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 153** To require full adherence to U.S. trade agreements.

**S. Res. 428** Relating to trade with the Socialist Republic of Romania.

### Mr. Hollings

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 940** To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 1910** To amend secs. 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new sec. 403 (b)(9) to clarify that a sec.403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform sec. 403(c) with recent amendments to sec. 402(a)(1); to amend sec. 415(c)(4) to extend the special elections for sec. 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new sec. 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to sec. 415(c) by adding a new paragraph (9) as conforming amendments to secs. 415(d)(1), 415(d)(2), and 403(b)(2)(B).

**S. 1961** To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used abroad or installed on fishing vessels.

**S. 2010** To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2265** To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government, of the Panama Canal Company, or any U.S. agency involved with security operations in the Canal Zone.

**S. 2321** To amend the Internal Revenue Code of 1954 to require substantiation of the living expenses of Members of Congress which are allowed as a deduction.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2466** To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2603** To amend the Trade Act of 1974 to ensure fair trade opportunities, and for other purposes.

**S. 2659** To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process, including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

**S. 2700** To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

### Mr. Hollings—Continued

**S. 2738** To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

### Mr. Huddleston

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 123** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

**S. 243** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 450** To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall apply to the acquisition of work and breeding of horses to the extent that the cost of such horses does not exceed $100,000 for the taxable year.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 655** To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 819** To amend the Internal Revenue Code of 1954 to stimulate investment by increasing the interest and dividend exclusion.

**S. 1252** To amend the Internal Revenue Code of 1954 to provide incentives for the use of coal in lieu of imported energy, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1369** To amend the Internal Revenue Code of 1954 to eliminate the withholding of certain gambling winnings.

**S. 1471** To amend the Internal Revenue Code of 1954 to redefine individuals eligible for the earned income credit, and for other purposes.

**S. 1861** To amend the Internal Revenue Code of 1954 to simplify certain requirements regarding withholding and reporting at the source and to correct inequities regarding carryover or losses.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2371** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions and payments to sheltered workshops.

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2570** To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax-exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans' affairs, the Armed Forces, or national defense, and for other purposes.

**S. 2603** To amend the Trade Act of 1974 to ensure fair trade opportunities, and for other purposes.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**Mr. Huddleston—Continued**

**S. 2857** To establish a Customs Revenue Sharing Trust Fund for public works projects for the development and maintenance of the Nation's ports.

**S. 2877** To amend the Internal Revenue Code of 1954 to provide an additional exclusion of interest and dividends for individuals 65 and over, and for other purposes.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 3031** To amend the Internal Revenue Code of 1954 to provide that proceeds from identical wagers shall not be aggregated for purposes of determining whether a tax should be withheld.

**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**S. 3090** To amend the Foreign Trade Zones Act to exempt bicycle componement parts which are not reexported from the exemption from the customs laws otherwise available to merchandise in foreign trade zones.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Humphrey**

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 721** To prohibit the imposition of any tax by a State on the income derived by any individual from services performed at the Portsmouth Naval Shipyard if such individual is not a resident or domiciliary of the State in which such shipyard is located.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1368** To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

**S. 1552** To lower the duty on certain imported sachet parts.

**S. 2016** To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. Con. Res. 61** To direct the Commissioner of Social Security and the Secretary of Health and Human Services to conduct a study on steps which might be taken to correct the social security benefit disparity known as the notch problems.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**Mr. Inouye**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 102** To amend titles XVIII and XIX of the Social Security Act to provide that professional nurse services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 104** To amend title I of the Employee Retirement Income Act of 1974 and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plans whenever certain social security benefit payments are increased.

**Mr. Inouye—Continued**

**S. 110** To amend titles XVIII and XIX of the Social Security Act to provide that gerontological nurse practitioner services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 123** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

**S. 137** To require that skilled nursing facilities furnishing services under the medicare and medicaid programs be adequately equipped with wheelchairs and other appropriate equipment and supplies.

**S. 151** To allow an additional exemption for a taxpayer or his spouse who is deaf or blind.

**S. 152** To amend titles XVIII and XIX of the Social Security Act to provide that clinical social worker services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

**S. 161** To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 449** To amend sec. 37 of the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly.

**S. 484** To amend the Social Security Act to ensure adequate short- and long-term financing of the old-age, survivors, and disability insurance program and the medicare program.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 578** To amend the Internal Revenue Code to change certain accounting rules related to inventory.

**S. 641** To amend title IV of the Social Security Act to improve the administration of the AFDC program by standardizing work expense allowances and clarifying budget procedures with regard to the earned income disregard.

**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

**S. 647** To amend the Social Security Act with respect to professional mental health services.

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 688** To amend titles XVIII and XIX of the Social Security Act to provide that community mental health center services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 718** To amend title IV of the Social Security Act to provide that States must require recipients of aid to families with dependent children to participate in community work programs if they are able to do so.

**S. 1156** To amend the Internal Revenue Code of 1954 to extend the period within which certain members of the Armed Forces purchase a new residence to rollover gain on the sale of an old residence.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1536** To amend the Social Security Act to insure adequate short- and long-term financing of the old-age, survivors, and disability insurance program and the medicare program.

**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2058** To promote foreign trade in services, and for other purposes.

**S. 2086** To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**Mr. Inouye—Continued**

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2356** To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

**S. 2371** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions and payments to sheltered workshops.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2647** To amend the Internal Revenue Code of 1954 to allow a business expense deduction for certain conventions on cruise ships and to reinstate the convention reporting requirements.

**S. 2776** To provide that disability benefits under title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, and to provide that benefits continue to be paid through a determination by an administrative law judge.

**S. 2912** To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2985** To amend the Internal Revenue Code of 1954 to provide that debts shall accrue only in certain circumstances.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**Mr. Jackson**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 123** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**S. 1229** To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1713** To amend the Internal Revenue Code of 1954 to permit the rollover of gain from the sale of farmland development rights to a State or a political subdivision thereof under a farmland preservation program, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1989** To amend title XVIII of the Social Security Act to provide medicare coverage under part A for alcoholism treatment services, and to provide payment for such services on a charge basis.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**Mr. Jepsen**

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 2** To amend the Internal Revenue Code of 1954.

**Mr. Jepsen—Continued**

**S. 8** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 99** To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 404** To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 598** To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

**S. 612** To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.

**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

**S. 644** To amend the Internal Revenue Code of 1954 with respect to the treatment of certain lending or financial businesses for purposes of the tax on personal holding companies.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 825** To amend the Internal Revenue Code of 1954 to allow the investment tax credit to certain individuals who purchase used sec. 38 property used for farming purposes from a related party.

**S. 1139** To provide for automatic adjustment of deduction to individual retirement accounts, and so forth, and for other purposes.

**S. 1172** To amend the Internal Revenue Code of 1954 to eliminate the holding period requirements for capital gains treatment.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1378** To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

**S. 1576** To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on the sale of property if the proceeds are used to acquire a small business equity interest.

**S. 1578** To restrict the Federal Government from preempting or interfering with Senate statutes pertaining to spousal abuse, and for other purposes.

**S. 1579** To amend the Internal Revenue Code of 1954 to allow corporations to deduct all contributions made to a joint employee-employer day care facility.

**S. 1580** To amend the Internal Revenue Code of 1954 to provide a personal exemption for childbirth or adoption and to permit the taxpayer to choose a deduction or a tax credit for adoption expenses.

**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.

**S. 1582** To amend the Internal Revenue Code of 1954 to exempt from taxation certain trusts established for the benefit of parents or handicapped relatives, and to provide a deduction for contributions to such trusts.

**S. 1583** To amend the Internal Revenue Code of 1954 to provide a deduction for contributions made by a taxpayer to an individual retirement plan for the benefit of a nonsalaried spouse.

**S. 1819** To amend the Internal Revenue Code of 1954 with respect to the taxation of crude oil purchasing cooperatives.

**S. 2016** To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

**S. 2054** To amend the Internal Revenue Code of 1954 to provide that the 1982 individual income tax rate reductions made by the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, and for other purposes.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 3022** To amend the Internal Revenue Code of 1954 and title IV of the Higher Education Act of 1965 to establish the collection of student loans in default.

### Mr. Jepsen—Continued

**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

### Mr. Johnston

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 85** To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first 1,000 barrels of daily production.

**S. 268** To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 824** To authorize the President to establish a program to reduce and order the demand for motor fuel during a severe energy supply interruption.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1038** To amend the Internal Revenue Code of 1954 to provide a credit against tax for amounts representing teachers' retirement annuities attributable to services performed in a State which has not elected social security coverage for its employees.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1183** To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to sec. 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1819** To amend the Internal Revenue Code of 1954 with respect to the taxation of crude oil purchasing cooperatives.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1989** To amend title XVIII of the Social Security Act to provide medicare coverage under part A for alcoholism treatment services, and to provide payment for such services on a charge basis.

**S. 2151** To amend the Internal Revenue Code of 1954 to include modifications to chlor-alkali electrolytic cells in credit for investment in certain depreciable property.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2371** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions and payments to sheltered workshops.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 2592** To amend the Internal Revenue Code of 1954 to clarify the tax status of members of religious orders who have taken vows of poverty and obedience and are not performing services for the supervising church, an agency of the supervising church, or an associated institution of the supervising church.

**S. Con. Res. 7** Relating to the necessity of reducing both taxes and Federal spending.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**Mrs. Kassebaum**

**S. 8** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 23** To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 390** To amend the Trade Act of 1974 to provide for an additional Deputy U.S. Trade Representative.

**S. 473** To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 574** To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1507** To amend the Social Security Act to provide that the repeal of the minimum benefit shall not apply in the case of individuals who receive $300 or less per month in other benefits.

**S. 1754** To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.

**S. 1928** To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**Mr. Kasten**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 139** Comprehensive Health Care Reform Act.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 232** To amend secs. 46(f) and 167(l) of the Internal Revenue Code of 1954 with respect to the treatment of public utility property.

**S. 243** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

**S. 256** To amend the Internal Revenue Code of 1954 to eliminate the requirement that a member of the Armed Forces maintain a household in the United States to be eligible for an earned income credit.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 574** To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.

**S. 649** To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 771** To amend the Internal Revenue Code to increase the dependent and child care credit and to make it refundable.

**S. 936** Savings Expansion Act of 1981.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**S. 1140** To improve productivity and promote capital investment in small business and for other purposes.

### Mr. Kasten—Continued

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 163[illegible]** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1713** To amend the Internal Revenue Code of 1954 to permit the rollover of gain from the sale of farmland development rights to a State or a political subdivision thereof under a farmland preservation program, and for other purposes.

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2009** To amend the Internal Revenue Code to eliminate special rules for leasing.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2020** To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such act.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2147** To require amendment of the Internal Revenue Code of 1954 to provide a simple income tax with low marginal rates and to require the Secretary of the Treasury to propose legislation to establish such an income tax.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2330** To provide for the minting of the American Eagle gold coin pursuant to art. I, sec. 8 of the Constitution of the United States.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2653** To amend the Internal Revenue Code to allow an equal investment interest deduction limitation for taxpayers controlling a corporation through an employee ownership plan as exists under current law for other taxpayers controlling an enterprise.

**S. 2674** To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.

**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

### Mr. Kennedy

**S. 329** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain home heating costs.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

## Mr. Kennedy—Continued

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 787** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 1323** To amend the Internal Revenue Code of 1954 with respect to the residential energy and investment tax energy credits, and for other purposes.

**S. 1565** To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

**S. 1854** To make permanent the exclusion from gross income of national research service awards.

**S. 1892** To prohibit the U.S. Government from importing oil extracted in Libya.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2776** To provide that disability benefits under title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, and to provide that benefits continue to be paid through a determination by an administrative law judge.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**S. Res. 411** Expressing the sense of the Senate that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

**S. Res. 472** Relating to medicare benefits.

## Mr. Laxalt

**S. 8** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 483** To amend the Internal Revenue Code of 1954 to provide that the occupational tax on wagering shall not apply in any State in which wagering is permitted by law.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 878** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for the installation of certain fire prevention equipment.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

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**Mr. Laxalt—Continued**

**S. 1378** To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.
**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.
**S. 1829** To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed rural areas, and for other purposes.
**S. 1861** To amend the Internal Revenue Code of 1954 to simplify certain requirements regarding withholding and reporting at the source and to correct inequities regarding carryover or losses.
**S. 2076** For the relief of Oikos, Inc., and the Nevada Opera Association, both of Reno, Nev.
**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
**S. 2626** For the relief of Neil J. Redfield.
**S. 2985** To amend the Internal Revenue Code of 1954 to provide that debts shall accrue only in certain circumstances.
**S. 3078** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax certain charitable organizations which provide assistance to patients.

**Mr. Leahy**

**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.
**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.
**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
**S. 527** To amend the Internal Revenue Code of 1954 to subject pension trusts to the tax imposed by sec. 511 on unrelated business income for income related to the sale or rental or farmland and grazing land.
**S. 615** To amend the Internal Revenue Code of 1954 to provide a credit for television subtitle equipment used by hearing-impaired individuals.
**S. 649** To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.
**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
**S. 743** To relieve General Educational Fund, Inc., of Burlington, Vt., of liability for certain taxes assessed under sec. 4945 of the Internal Revenue Code of 1954.
**S. 752** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.
**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.
**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.
**S. 1673** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
**S. 1816** To amend the Internal Revenue Code of 1954 to provide incentives for the conservation of energy, and for other purposes.
**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.
**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
**S. 2106** To provide for pension reform for State and local public employee retirement systems, and for other purposes.
**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.
**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
**S. 2610** To delay Treasury regulations on the debt-equity issue.
**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.
**S. Con. Res. 59** Concerning tax-exempt status of private schools.
**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.
**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.
**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**Mr. Levin**

**S. 2** To amend the Internal Revenue Code of 1954.
**S. 99** To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
**S. 123** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

**Mr. Levin—Continued**

**S. 200** To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

**S. 328** To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 602** To amend the investment credit provisions of the Internal Revenue Code of 1954 to provide for refundability of currently earned investment credits after the close of the year in which earned and refundability of any previously earned but unused investment credit after the close of the last year to which the unused credit may be carried.

**S. 624** To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to issue a certificate of release of a lien in certain cases, and for other purposes.

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 798** To provide a program of emergency unemployment compensation.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 973** To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

**S. 1012** To amend the Internal Revenue Code of 1954 to permit certain deductions for interest payments on automobile indebtedness to be used in determining adjusted gross income.

**S. 1013** To amend the Internal Revenue Code of 1954 to provide for full depreciation in 1 year of certain tools used in manufacturing motor vehicles.

**S. 1014** To amend the Internal Revenue Code of 1954 to increase the carryback period for the investment credit and net operating loss deduction to 6 years.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1318** To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law.

**S. 1323** To amend the Internal Revenue Code of 1954 with respect to the residential energy and investment tax energy credits, and for other purposes.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1352** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain agricultural products to certain tax-exempt organizations.

**S. 1479** To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1655** To amend the Internal Revenue Code of 1954 to reduce the deduction for business meals and to earmark the savings from such reduction for the school lunch programs.

**S. 1740** To amend title II of the Social Security Act to provide for a 1-year transitional benefit for a widow or widower whose spouse died while such widow or widower was between the ages of 50 and 60.

**S. 1832** To amend the Internal Revenue Code of 1954 to provide taxpayers a cause of action for wrongful levy on property, and for other purposes.

**S. 1944** To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2014** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to maintain current provisions—scheduled to be repealed—relating to the State trigger and to restore a former provision relating to the insured unemployment rate.

**S. 2028** To amend title 5, United States Code, to restore eligibility for unemployment compensation for certain ex-servicemembers, and for other purposes.

**S. 2047** To amend the Federal Unemployment Tax Act to repeal the penalty provision relating to employers in States with outstanding loan balances, and to suspend loan payments and interest requirements for having a high unemployment rate.

**Mr. Levin—Continued**

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2139** To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2194** To impose quotas on the importation of automobiles from Japan during 1982, 1983, 1984, and 1985.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2466** To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2584** To amend the Social Security Act to adjust the formula for determining the Federal percentage with respect to benefits paid by a State plan approved under part A of title IV, to adjust the formula for determining the Federal percentage with respect to benefits paid by a State plan approved under title XIX, and for other purposes.

**S. 2614** To amend the Federal-State Unemployment Compensation Act of 1979 to reduce the amount of time which must elapse between extended benefit periods.

**S. 2674** To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.

**S. 2725** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent that adequate time and personnel are available.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2912** To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2935** To amend the Internal Revenue Code of 1954 to provide for a credit against tax with respect to the employment of certain unemployed individuals.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 3063** To provide for continuation of health insurance for workers who lose such insurance by reason of unemployment.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 411** Expressing the sense of the Senate that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

**S. Res. 445** To express the sense of the Senate concerning consultations with the Government of the Socialist Republic of Romania with respect to facilitation of increased emigration and the encouragement of religious and cultural freedom.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S.J. Res. 5** Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

### Mr. Long

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 394** To amend the Internal Revenue Code of 1954 to provide reductions in individual and corporate income taxes, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 752** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

**S. 889** To amend the Internal Revenue Code of 1954 to reduce the capital gains tax on the sale of certain interests in qualified small corporations.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1081** To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1190** To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1353** To amend the Internal Revenue Code of 1954 to allow that portion of the investment credit attributable to the employee plan percentage to be taken against 100 percent of the liability for tax.

**S. 1819** To amend the Internal Revenue Code of 1954 with respect to the taxation of crude oil purchasing cooperatives.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2151** To amend the Internal Revenue Code of 1954 to include modifications to chlor-alkali electrolytic cells in credit for investment in certain depreciable property.

**S. 2350** To revise subchapter S of the Internal Revenue Code of 1954 (relating to small business corporations).

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2653** To amend the Internal Revenue Code to allow an equal investment interest deduction limitation for taxpayers controlling a corporation through an employee ownership plan as exists under current law for other taxpayers controlling an enterprise.

**S. 2705** To suspend the duties on mixtures of mashed or macerated hot red peppers and salt until the close of June 30, 1985.

**S. 3124** To amend the Internal Revenue Code of 1954 to permit qualified pension funds and certain educational organizations to invest in working interests in oil and gas properties without incurring unrelated business taxable income.

**S. Res. 465** To express the sense of the Senate that the restoration of U.S. competitiveness in agricultural trade should be pursued through every legitimate means, and without reference to political or economic problems in nonagricultural areas.

### Mr. Lugar

**S. 8** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

**S. 12** To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 24** To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 169** To amend secs. 169 and 103 of the Internal Revenue Code with respect to tax treatment of pollution control facilities.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 243** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

## Mr. Lugar—Continued

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 446** Relating to the treatment of certain annuity contracts.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 612** To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.

**S. 649** To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 885** To amend secs. 593, 7701, and 856 of the Internal Revenue Code with respect to tax treatment of loans secured by stock in cooperative housing corporations.

**S. 979** To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

**S. 1214** To amend the Internal Revenue Code of 1954 to eliminate the limitation on the interest deduction for interest paid or accrued on investment indebtedness.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1757** To amend the Internal Revenue Code of 1954 to clarify the tax exempt status of certain amateur sports organizations.

**S. 1828** To amend the Internal Revenue Code of 1954 to clarify the tax treatment of thrift partnerships, and for other purposes.

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2007** To amend the Internal Revenue Code of 1954 to eliminate the special leasing rules provided under the Economic Recovery Tax Act of 1981.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2016** To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

**S. 2139** To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2247** To amend the Tariff Schedules of the United States to permit the duty-free entry of certain footwear for use in the Special Olympics program.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

## Mr. Mathias

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 12** To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans.

### Mr. Mathias—Continued

**S. 31** To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.

**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 243** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 450** To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall apply to the acquisition of work and breeding of horses to the extent that the cost of such horses does not exceed $100,000 for the taxable year.

**S. 492** To increase tax exclusion of dividends and interest received by individuals.

**S. 655** To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 739** To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1035** To provide an opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

**S. 1081** To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

**S. 1125** To eliminate the reduction on social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Amendments of 1977.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1447** To amend the Internal Revenue Code of 1954 to exclude from gross income certain savings bonds received by an employee as a service award, and for other purposes.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1713** To amend the Internal Revenue Code of 1954 to permit the rollover of gain from the sale of farmland development rights to a State or a political subdivision thereof under a farmland preservation program, and for other purposes.

**S. 1961** To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used abroad or installed on fishing vessels.

**S. 2014** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to maintain current provisions—scheduled to be repealed—relating to the State trigger and to restore a former provision relating to the insured unemployment rate.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2356** To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 2685** To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

**S. 2703** To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

### Mr. Matsunaga

**S. 8** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

**S. 102** To amend titles XVIII and XIX of the Social Security Act to provide that professional nurse services shall be covered under part B of medicare and shall be a required service under medicaid.

**Mr. Matsunaga—Continued**

**S. 104** To amend title I of the Employee Retirement Income Act of 1974 and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plans whenever certain social security benefit payments are increased.

**S. 110** To amend titles XVIII and XIX of the Social Security Act to provide that gerontological nurse practitioner services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 123** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

**S. 137** To require that skilled nursing facilities furnishing services under the medicare and medicaid programs be adequately equipped with wheelchairs and other appropriate equipment and supplies.

**S. 151** To allow an additional exemption for a taxpayer or his spouse who is deaf or blind.

**S. 152** To amend titles XVIII and XIX of the Social Security Act to provide that clinical social worker services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

**S. 229** To amend the Social Security Act to provide for inclusion of the licensed practical nurses under medicare and medicaid.

**S. 230** To authorize certain withholding of State income tax from wages on a voluntary basis.

**S. 231** To amend the Tariff Act of 1930 to increase from $250 to $600 amount for informal entry of goods.

**S. 240** To extend the treatment conferred upon certain private deferred compensation plans to nonqualified deferred compensation arrangements maintained by tax-exempt organizations.

**S. 390** To amend the Trade Act of 1974 to provide for an additional Deputy U.S. Trade Representative.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 426** To implement the United Nations Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

**S. 448** To amend the Internal Revenue Code of 1954 to exempt certain fuels used in connection with intercity, local, and schoolbuses, from the Federal excise tax.

**S. 449** To amend sec. 37 of the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly.

**S. 450** To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall apply to the acquisition of work and breeding of horses to the extent that the cost of such horses does not exceed $100,000 for the taxable year.

**S. 470** To amend title II of the Social Security Act and chapter 2 of the Internal Revenue Code of 1954 to provide optional coverage under the social security program for householders.

**S. 647** To amend the Social Security Act with respect to professional mental health services.

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 688** To amend titles XVIII and XIX of the Social Security Act to provide that community mental health center services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 702** To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carriers Reform Act of 1980.

**S. 725** To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale property for the purposes of the energy investment credit.

**S. 832** To amend sec. 51(d) of the Internal Revenue Code of 1954 to make technical modifications in the definition of an economically disadvantaged Vietnam-era veteran and to remove the age criterion applicable to such definition.

**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1190** To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1356** To amend the Internal Revenue Code of 1954 to allow the energy investment credit for equipment designed to use sail power on vessels to lower fuel costs.

**S. 1514** To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

**S. 1517** To amend the Internal Revenue Code of 1954 to permit public utility property which otherwise qualifies as solar, wind, geothermal, or ocean thermal energy property to be treated as such for purposes of the energy investment credit.

**S. 1537** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for contributions to profit-sharing plans, and for other purposes.

**S. 1723** To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

**S. 1819** To amend the Internal Revenue Code of 1954 with respect to the taxation of crude oil purchasing cooperatives.

**S. 1830** To amend the Internal Revenue Code of 1954 to exempt certain taxicabs from excise taxes on gasoline and other motor fuels.

**Mr. Matsunaga—Continued**

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1884** To amend the Internal Revenue Code of 1954 with respect to refunds relating to the repeal of the excise taxes on buses.

**S. 1923** To amend the Internal Revenue Code of 1954 to provide that certain provisions relating to annual accrual method of accounting for corporations engaged in farming be extended to corporate joint ventures, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2028** To amend title 5, United States Code, to restore eligibility for unemployment compensation for certain ex-servicemembers, and for other purposes.

**S. 2086** To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2151** To amend the Internal Revenue Code of 1954 to include modifications to chlor-alkali electrolytic cells in credit for investment in certain depreciable property.

**S. 2197** To amend the Internal Revenue Code of 1954 to make certain sales of fuel for use in a taxicab exempt from tax, to make permanent provision for refund of taxes paid on the sale of fuel for use in a taxicab.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2498** To amend the Internal Revenue of 1954 to provide that certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for purposes of the tax on unrelated business taxable income.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2549** To amend the Internal Revenue Code of 1954 to make cogeneration equipment eligible for credit under sec. 38 of such Code until

**S. 2647** To amend the Internal Revenue Code of 1954 to allow a business expense deduction for certain conventions on cruise ships and to reinstate the convention reporting requirements.

**S. 2739** To amend title II of the Social Security Act to provide that termination of disability benefits shall require that a finding be made that there has been medical improvement or that the prior decision was clearly erroneous, to provide for continuation of disability benefits through the appeals process, and for other purposes.

**S. 2766** To amend the Internal Revenue Code of 1954 to provide for an energy tax credit for property used in producing methane-containing gas for fuel or electricity produced by anaerobic digestion from nonfossil waste materials.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 2933** To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**S. Res. 386** To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

**Mr. Mattingly**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**Mr. Mattingly—Continued**

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 1049** To amend the Internal Revenue Code of 1954 to expand tax incentives for retirement savings.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1175** To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

**S. 1220** To amend the Internal Revenue Code of 1954 to increase the interest and dividend exclusion and to provide a larger exclusion for individuals 65 and over.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1666** To institute a true index for all cost-of-living increases under the Social Security Act, and under all Federal retirement programs to 85 percent of the increase in the lower of Consumer Price Index or Wage Index.

**S. 1667** To provide that automatic cost-of-living increases under the Social Security Act, and under certain Federal retirement programs which are linked to the Social Security Act, shall be made on Oct. 1 of each year rather than July 1.

**S. 1804** To provide for the elective payment of benefits under title II of the Social Security Act in the form of social security savings bonds, and for other purposes.

**S. 2214** To amend the Internal Revenue Code of 1954 to provide a partial exclusion for dividends and interest received and to eliminate the deduction for consumer interest paid or accrued.

**S. 2217** To establish nationally uniform duties on taxes for purposes of financing operations, maintenance and development of deep-draft commercial channels and harbors, and to provide for an expedited procedure for the approval and permitting of approved navigation improvement projects and related landslide facilities in deep-draft ports, and for other purposes.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2321** To amend the Internal Revenue Code of 1954 to require substantiation of the living expenses of Members of Congress which are allowed as a deduction.

**S. 2330** To provide for the minting of the American Eagle gold coin pursuant to art. I, sec. 8 of the Constitution of the United States.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 2966** To amend title II of the Social Security Act to provide a more representative method for measuring changes in the Consumer Price Index for purposes of determining automatic cost-of-living increases.

**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**S. Con. Res. 61** To direct the Commissioner of Social Security and the Secretary of Health and Human Services to conduct a study on steps which might be taken to correct the social security benefit disparity known as the notch problems.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. McClure**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 660** To amend title IV of the Social Security Act to provide for a demonstration program of block grants to States in lieu of Federal matching or aid to families with dependent children.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 857** To impose quantitative restrictions on the importation of lamb meat.

**S. 1183** To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to sec. 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.

**S. 1695** To repeal the generation skipping transfer tax.

**S. 2360** To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided under Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 2992** To allow a tax deduction for the increase in electricity rates for certain power consumers.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**Mr. Melcher**

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 99** To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 165** To protect the take-home pay of the American taxpayer by adjusting personal income tax rates to reflect inflation.

**S. 166** To enhance the production of domestic crude oil by exempting qualified stripper well production and certain oil produced by independent producers from the windfall profit tax, and to provide permanent relief from the windfall profit tax for small royalty owners.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 518** To provide tax incentives to encourage new personal savings and enhance personal retirement.

**S. 519** To amend the Internal Revenue Code of 1954 to adjust the unified credit against estate and gift taxes to take into account the rate of inflation.

**S. 523** To repeal the credit against U.S. taxes for foreign taxes paid, and allow a deduction; and to repeal the deferral of U.S. tax on the income of foreign subsidiaries of U.S. companies—as permitted under present law—and tax profits of foreign subsidiaries currently to their U.S. parents in the same manner as domestic companies.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 578** To amend the Internal Revenue Code to change certain accounting rules related to inventory.

**S. 612** To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.

**Mr. Melcher—Continued**

**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 739** To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

**S. 740** Railroad Bonding Act.

**S. 857** To impose quantitative restrictions on the importation of lamb meat.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**S. 1189** To amend the Social Security Act to provide for a program of block grants for energy and emergency assistance, to establish a trust fund to which receipts from the windfall profit tax may be transferred to pay for such program, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1276** To amend the Internal Revenue Code of 1954 to permit small businesses to reduce the value of excess inventory.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1342** To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1352** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain agricultural products to certain tax-exempt organizations.

**S. 1509** To amend title XVIII of the Social Security Act to change the method of medicare reimbursement for competitive medical plans.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1641** To extend the Reed Act and to authorize the designation of funds in State accounts as Reed Act funds in certain circumstances.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1754** To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2124** To provide relief from honey imports.

**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.

**S. 2242** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare part B program and under the medicaid program.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2424** To amend the Internal Revenue Code of 1954 to allow a credit against tax for expenses incurred in the care of elderly family members.

**S. 2425** To amend the Internal Revenue Code 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2646** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2700** To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

**S. 2730** To place a moratorium on continuing disabiltiy investigation terminations under titles II and XVI of the Social Security Act.

**Mr. Melcher—Continued**

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**Mr. Metzenbaum**

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 329** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain home heating costs.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 626** To amend the Internal Revenue Code with respect to offsetting positions in personal property, and for other purposes.

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 924** To amend title XVIII of the Social Security Act to provide medicare coverage for influenza vaccine and its administration.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1432** To amend the Internal Revenue Code of 1954 with respect to offsetting positions in personal property, and for other purposes.

**S. 1478** To amend the Internal Revenue Code of 1954 to increase the amount of credit for expenses for household and dependent care services necessary for gainful employment, to provide a credit for employers who provide such services, and for other purposes.

**S. 1479** To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

**S. 1480** To amend the Internal Revenue Code of 1954 with respect to the treatment of foster children as dependents of taxpayers.

**S. 1481** To amend title II of the Social Security Act to eliminate gender-based distinctions under the old-age, survivors, and disability insurance program.

**S. 1509** To amend title XVIII of the Social Security Act to change the method of medicare reimbursement for competitive medical plans.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1566** To amend title XVIII of the Social Security Act to provide initiatives to increase the medicare assignment rate for physicians, and for other purposes.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1715** To amend the Internal Revenue Code to eliminate special rules for leases.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2086** To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2238** To amend title XVIII of the Social Security Act to provide coverage for dental care, eyeglasses, and hearing aids under the part B supplementary medical insurance program.

**S. 2242** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare part B program and under the medicaid program.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2547** To amend the Internal Revenue Code of 1954 to require recognition of gains by distributing corporation, and for other purposes.

**S. 2637** To provide a program of Federal supplemental unemployment compensation.

**S. 2739** To amend title II of the Social Security Act to provide that termination of disability benefits shall require that a finding be made that there has been medical improvement or that the prior decision was clearly erroneous, to provide for continuation of disability benefits through the appeals process, and for other purposes.

**S. 2776** To provide that disability benefits under title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, and to provide that benefits continue to be paid through a determination by an administrative law judge.

**S. 2878** To improve worker training under the Trade Act of 1974, and for other purposes.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2912** To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 2969** To limit the application of the investment tax credit and the accelerated cost recovery system to domestic property.

**Mr. Metzenbaum—Continued**

**S. 3063** To provide for continuation of health insurance for workers who lose such insurance by reason of unemployment.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 472** Relating to medicare benefits.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S.J. Res. 5** Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

**Mr. Mitchell**

**S. 11** To prohibit the Secretary of the Treasury from processing potatoes for entry into the United States until certain measures are taken.

**S. 98** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 329** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain home heating costs.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 501** To amend the Internal Revenue Code of 1954 with respect to the amount which certain private foundations are required to distribute.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 626** To amend the Internal Revenue Code with respect to offsetting positions in personal property, and for other purposes.

**S. 681** To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 788** To provide unemployment insurance coverage for certain U.S. workers.

**S. 791** To amend the Internal Revenue Code of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation.

**S. 805** To amend the Internal Revenue Code of 1954 relating to certain dividends received by life insurance companies.

**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1049** To amend the Internal Revenue Code of 1954 to expand tax incentives for retirement savings.

**S. 1140** To improve productivity and promote capital investment in small business and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1180** To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules relating to inventory.

**S. 1229** To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1323** To amend the Internal Revenue Code of 1954 with respect to the residential energy and investment tax energy credits, and for other purposes.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1392** To repeal the tariff on casein blanks.

**S. 1393** To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

**S. 1432** To amend the Internal Revenue Code of 1954 with respect to offsetting positions in personal property, and for other purposes.

**S. 1565** To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1645** To let funds in individual retirement accounts be used to purchase collectibles.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**Mr. Mitchell—Continued**

**S. 1865** To delay the effective date of amendments relating to group eligibility requirements for trade adjustment assistance.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1904** To amend the Internal Revenue Code of 1954 to provide targeted rate schedules to replace the across-the-board tax cuts enacted by the Economic Recovery Tax Act of 1981.

**S. 1905** To require certain reductions in the windfall profit tax contained in the Economic Recovery Tax Act of 1981.

**S. 1910** To amend secs. 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new sec. 403 (b)(9) to clarify that a sec.403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform sec. 403(c) with recent amendments to sec. 402(a)(1); to amend sec. 415(c)(4) to extend the special elections for sec. 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new sec. 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to sec. 415(c) by adding a new paragraph (9) as conforming amendments to secs. 415(d)(1), 415(d)(2), and 403(b)(2)(B).

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1961** To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used abroad or installed on fishing vessels.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**S. 2071** To amend the Trade Act of 1974 with respect to reciprocal market access.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2163** To amend the Internal Revenue Code of 1954 to provide that expenditures for wood-burning stoves shall be eligible for the residential energy credit for energy conservation expenditures.

**S. 2193** To amend the Tariff Act of 1930 to provide greater access to antidumping and countervailing duty proceedings, and for other purposes.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2277** To amend the Internal Revenue Code of 1954 to make certain changes to stimulate the housing industry.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2356** To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2425** To amend the Internal Revenue Code 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2508** To amend the Internal Revenue Code of 1954 to repeal the requirement that operating capacity must increase for purposes of the energy credit allowed for intercity buses, and for other purposes.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2519** For the relief of the Grace Baptist Church, Portland, Maine.

**S. 2549** To amend the Internal Revenue Code of 1954 to make cogeneration equipment eligible for credit under sec. 38 of such Code until Dec. 31, 1985.

**S. 2560** To amend the Tariff Schedules of the United States to insure that potatoes imported as seed are not diverted for human consumption.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2622** Relating to the tax treatment of long-term contracts with respect to taxable years beginning after Dec. 31, 1982.

**S. 2887** To amend the Internal Revenue Code of 1954 to reform and simplify the individual income tax.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 177** Relating to the importation of potatoes from Canada.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**Mr. Mitchell—Continued**

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**Mr. Moynihan**

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 102** To amend titles XVIII and XIX of the Social Security Act to provide that professional nurse services shall be covered under part B of medicare and shall be a required service under medicaid.

**S. 145** To amend the Internal Revenue Code of 1954 to provide a 67 percent maximum tax rate for individual income taxes and to reduce capital gains tax rates for corporations and individuals.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 464** To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 499** To amend a provision of the Internal Revenue Code dealing with involuntary conversions of broadcast property.

**S. 500** To amend the Internal Revenue Code of 1954 with respect to the amount which certain private foundations are required to distribute.

**S. 501** To amend the Internal Revenue Code of 1954 with respect to the amount which certain private foundations are required to distribute.

**S. 502** To amend the Internal Revenue Code to permit foreign pension plans to invest in the United States on a nontaxable basis.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 577** To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

**S. 578** To amend the Internal Revenue Code to change certain accounting rules related to inventory.

**S. 626** To amend the Internal Revenue Code with respect to offsetting positions in personal property, and for other purposes.

**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 754** To require that most-favored-nation treatment be granted only to the products of countries which have not expropriated U.S. citizens' property without compensation therefor.

**S. 765** To clarify the definition of the term "local furnishing" in the Internal Revenue Code of 1954.

**S. 766** To amend the Internal Revenue Code to clarify when the costs of maintaining an office at home may be deducted.

**S. 767** To amend the Internal Revenue Code to provide that, for purposes of the Federal estate tax, amounts contributed to certain cemetery companies may be deducted from the gross estate.

**S. 768** To amend the Internal Revenue Code to provide that certain research and development expenditures will not be taken into account for purposes of the "small issue exemption" from the industrial development bond rules.

**S. 769** To amend sec. 280 of the Internal Revenue Code of 1954 to exclude from the application of such section expenses incurred by an author of a book or similar property in the writing of such book or property.

**S. 770** To amend the Energy Tax Act of 1978 with respect to the manufacturers excise tax on buses.

**S. 771** To amend the Internal Revenue Code to increase the dependent and child care credit and to make it refundable.

**S. 772** To amend the Internal Revenue Code of 1954 to exclude from gross income of an employee the value of public transit passes provided by his employer, to provide a refundable tax credit to an employer in an amount equal to 5 percent of the cost of public transit passes provided by such an employer to his employee, and for other purposes.

**S. 775** To amend the Internal Revenue Code to reduce the tax effect known as the marriage penalty.

**S. 851** To amend the Internal Revenue Code to increase the amount that an artist may deduct when he contributes an artistic composition to charity.

**S. 852** To amend the Internal Revenue Code to provide a tax credit for certain contributions of literary, musical or artistic compositions.

**S. 853** To amend the Social Security Act to provide that the Federal Government will gradually take over the local share of ADFC and medicaid costs if States meet certain minimum AFDC benefit requirements, and for other purposes.

**S. 855** To amend the Social Security Act to revise the AFDC and medicaid matching formula for States which meet certain minimum AFDC benefit requirements, and for other purposes.

**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.

**S. 867** To amend the Internal Revenue Code with respect to the tax treatment of Americans abroad.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**Mr. Moynihan—Continued**

**S. 986** To amend title IV of the Social Security Act to provide for a demonstration program to test the States' ability to develop functional alternatives to the current work requirements of the aid to families with dependent children program.

**S. 1150** To amend the Trade Act of 1974 to establish certain limitations with respect to the generalized system of preferences, and for other purposes.

**S. 1229** To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1432** To amend the Internal Revenue Code of 1954 with respect to offsetting positions in personal property, and for other purposes.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1600** To amend title II of the Social Security Act to permit borrowing between social security trust funds under specified conditions when necessary to assist in financing the old-age and survivors program.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1644** To amend the Internal Revenue Code to allow an investment tax credit for theatrical productions.

**S. 1645** To let funds in individual retirement accounts be used to purchase collectibles.

**S. 1671** To amend the Internal Revenue Code to change the definition of a cooperative housing corporation.

**S. 1762** To amend part A of title IV of the Social Security Act with respect to the earned income disregard.

**S. 1763** To amend the provisions of the Internal Revenue Code related to cooperative housing corporations.

**S. 1764** To amend the provisions of the Internal Revenue Code related to cooperative housing corporations.

**S. 1793** To amend the Internal Revenue Code to permit a taxpayer to reduce his windfall profit tax liability by 25 percent of the amount of excess profits he has paid State governments.

**S. 1830** To amend the Internal Revenue Code of 1954 to exempt certain taxicabs from excise taxes on gasoline and other motor fuels.

**S. 1834** To amend the Internal Revenue Code of 1954 to provide that a dividend paid by a corporation directly to certain charitable organizations at the direction of a shareholder shall be treated as a charitable contribution of the corporation, and to exclude such dividend from the income of such shareholder.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1865** To delay the effective date of amendments relating to group eligibility requirements for trade adjustment assistance.

**S. 1868** To amend the Trade Act of 1974 with respect to trade adjustment assistance for workers.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1946** To provide for the final settlement of certain claims against Czechoslovakia, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1987** To amend the Social Security Act to provide general revenue funding for successful programs providing rehabilitation services to individuals in receipt of disability benefits under title II or XVI of such act.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**S. 2071** To amend the Trade Act of 1974 with respect to reciprocal market access.

**S. 2086** To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2142** To amend the Social Security Act to provide for a new system of utilization and quality control peer review under the medicare program.

**S. 2197** To amend the Internal Revenue Code of 1954 to make certain sales of fuel for use in a taxicab exempt from tax, to make permanent provision for refund of taxes paid on the sale of fuel for use in a taxicab.

**S. 2201** To amend the safe-harbor leasing provision in the Economic Recovery Tax Act.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2257** To amend sec. 1235 of the Internal Revenue Code (relating to the sale or exchange of patents) to provide that such section applies to certificates of plant variety protection and to patents acquired from certain qualified institutions.

**S. 2312** To amend the Internal Revenue Code of 1954 to include a barter exchange as a third-party recordkeeper for purposes of the special procedures for third-party summons.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2447** To amend the Internal Revenue Code to reduce the "alternative rate" on capital gains for corporations.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2470** To suspend through July 1, 1983, the requirement that insured unemployment in a State must exceed 120 percent of the average of such unemployment in comparable periods in the 2 previous years in order to trigger "on" an extended benefit period.

**S. 2471** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to retain current provisions relating to the State trigger which are scheduled to change in September 1982.

**S. 2472** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

**S. 2473** To amend the Internal Revenue Code to eliminate the holding period for capital gains and to change the rules for deducting capital losses.

## Mr. Moynihan—Continued

**S. 2498** To amend the Internal Revenue of 1954 to provide that certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for purposes of the tax on unrelated business taxable income.

**S. 2530** To amend the Internal Revenue Code of 1954 to eliminate the holding period for capital gains, to change the rules for deducting capital losses, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2584** To amend the Social Security Act to adjust the formula for determining the Federal percentage with respect to benefits paid by a State plan approved under part A of title IV, to adjust the formula for determining the Federal percentage with respect to benefits paid by a State plan approved under title XIX, and for other purposes.

**S. 2589** To amend the Internal Revenue Code to allow certain profit-sharing plan contributions to be made on behalf of individuals who are permanently and totally disabled.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2622** Relating to the tax treatment of long-term contracts with respect to taxable years beginning after Dec. 31, 1982.

**S. 2647** To amend the Internal Revenue Code of 1954 to allow a business expense deduction for certain conventions on cruise ships and to reinstate the convention reporting requirements.

**S. 2668** To amend the Social Security Act with respect to the issuance of social security cards.

**S. 2670** To prohibit all U.S. economic and military assistance and experts—except food and medicine—to, and all imports from, any country whose government has failed to take adequate measures to prevent opium and its illicit derivatives from being produced or refined for export to the United States.

**S. 2700** To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

**S. 2739** To amend title II of the Social Security Act to provide that termination of disability benefits shall require that a finding be made that there has been medical improvement or that the prior decision was clearly erroneous, to provide for continuation of disability benefits through the appeals process, and for other purposes.

**S. 2770** To provide import relief for the specialty steel industry.

**S. 2771** To provide import relief for the specialty steel industry.

**S. 2858** To amend the Tariff Schedules of the United States with respect to the dutiable status of watches and watch movements from insular possessions of the United States.

**S. 2871** To provide that the moratorium on fringe benefit taxation (Public Law 95-427) applies to the value of certain campus housing furnished by educational institutions to their employees.

**S. 2872** To amend the Internal Revenue Code to clarify the exclusion from income for the value of lodging located in the proximity of an educational institution and furnished by such institution to its employees.

**S. 2878** To improve worker training under the Trade Act of 1974, and for other purposes.

**S. 2882** To make a technical correction in the provision of the Economic Recovery Tax Act related to the election to have certain life interests qualify for the marital deduction.

**S. 2883** To broaden the exemption for common carriers and communications companies from the telephone excise tax.

**S. 2980** To amend the Internal Revenue Code to exclude from recapture investment tax credits used to fund tax credit employee stock ownership plans and to permit recovery by such plans of previously recaptured investment tax credits.

**S. 3033** To suspend until Sept. 30, 1984 the duty on the radio portion of certain clock radios.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Con. Res. 106** Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 212** To direct the Finance Committee to reduce the cost of the Economic Recovery Tax Act by a third, so that the Federal budget can be balanced in fiscal year 1984.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**S. Res. 386** To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

**S. Res. 465** To express the sense of the Senate that the restoration of U.S. competitiveness in agricultural trade should be pursued through every legitimate means, and without reference to political or economic problems in nonagricultural areas.

**S. Res. 472** Relating to medicare benefits.

## Mr. Murkowski

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

### Mr. Murkowski—Continued

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S.J. Res. 206** The Flat Rate Income Tax Resolution.

### Mr. Nickles

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 38** To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

**S. 87** To repeal the windfall profit tax.

**S. 88** To exempt newly discovered oil from the windfall profit tax.

**S. 89** To exempt incremental tertiary oil from the windfall profit tax.

**S. 90** To exempt certain royalty interests from the windfall profit tax.

**S. 91** To exempt stripper well oil from the windfall profit tax.

**S. 92** To amend the Internal Revenue Code of 1954 to provide, in lieu of the reduced rates for independent producer oil, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners

**S. 142** To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

**S. 155** To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for inclusion.

**S. 243** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 1175** To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1541** To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1922** To amend the Black Lung Benefits Revenue Act of 1977, and for other purposes.

**S. 2054** To amend the Internal Revenue Code of 1954 to provide that the 1982 individual income tax rate reductions made by the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, and for other purposes.

**S. 2217** To establish nationally uniform duties on taxes for purposes of financing operations, maintenance and development of deep-draft commercial channels and harbors, and to provide for an expedited procedure for the approval and permitting of approved navigation improvement projects and related landslide facilities in deep-draft ports, and for other purposes.

**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

### Mr. Nunn

**S. 243** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

**Mr. Nunn—Continued**

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant tc the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 819** To amend the Internal Revenue Code of 1954 to stimulate investment by increasing the interest and dividend exclusion.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1229** To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1451** To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans' organizations.

**S. 1536** To amend the Social Security Act to insure adequate short- and long-term financing of the old-age, survivors, and disability insurance program and the medicare program.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1891** To protect the confidentiality of information filed by individual taxpayers with the Internal Revenue Service, to promote the effective enforcement of Federal and State criminal laws, to facilitate judicial resolution of challenges to Internal Revenue Service summonses, and for other purposes.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 2010** To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.

**S. 2217** To establish nationally uniform duties on taxes for purposes of financing operations, maintenance and development of deep-draft commercial channels and harbors, and to provide for an expedited procedure for the approval and permitting of approved navigation improvement projects and related landslide facilities in deep-draft ports, and for other purposes.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2733** To amend the Internal Revenue Code of 1954 to provide for special application of the at risk rules in certain leasing situations.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 7** Relating to the necessity of reducing both taxes and Federal spending.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**Mr. Packwood**

**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 352** To amend the Internal Revenue Code of 1954 with respect to the definition of political contribution.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 425** To amend the Mortgage Subsidy Bond Tax Act of 1980 to exempt from the coverage of such act certain general obligation mortgage bond issues of the State of Oregon.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 639** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

**S. 681** To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

**Mr. Packwood—Continued**

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 702** To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carriers Reform Act of 1980.

**S. 841** To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966 to authorize appropriations, and for other purposes.

**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 955** To amend the Internal Revenue Code of 1954 with respect to the time payment of gift taxes.

**S. 1039** To make the exclusion of amounts received under a qualified group legal services plan permanent, and for other purposes.

**S. 1047** To provide for the modification of airport and airway user taxes, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1449** To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

**S. 1565** To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

**S. 1754** To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.

**S. 1824** To amend the Internal Revenue Code of 1954 to increase the amount of reforestation expenditures which may be amortized in any taxable year.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2214** To amend the Internal Revenue Code of 1954 to provide a partial exclusion for dividends and interest received and to eliminate the deduction for consumer interest paid or accrued.

**S. 2247** To amend the Tariff Schedules of the United States to permit the duty-free entry of certain footwear for use in the Special Olympics program.

**S. 2424** To amend the Internal Revenue Code of 1954 to allow a credit against tax for expenses incurred in the care of elderly family members.

**S. 2515** To amend the Internal Revenue Code of 1954 to extend the exclusion from gross income of amounts paid or incurred with respect to educational assistance programs, and for other purposes.

**S. 2549** To amend the Internal Revenue Code of 1954 to make cogeneration equipment eligible for credit under sec. 38 of such Code until

**S. 3044** Surface Transportation Act of 1982.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**Mr. Pell**

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 329** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain home heating costs.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1323** To amend the Internal Revenue Code of 1954 with respect to the residential energy and investment tax energy credits, and for other purposes.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1559** To amend Social Security Act to provide for trust fund borrowing from general revenues when necessary to maintain an adequate level of reserves in the trust funds.

## Mr. Pell—Continued

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 1861** To amend the Internal Revenue Code of 1954 to simplify certain requirements regarding withholding and reporting at the source and to correct inequities regarding carryover or losses.

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2004** For the relief of William J. Games.

**S. 2010** To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.

**S. 2058** To promote foreign trade in services, and for other purposes.

**S. 2086** To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2281** To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

**S. 2425** To amend the Internal Revenue Code 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2738** To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

**S. 2739** To amend title II of the Social Security Act to provide that termination of disability benefits shall require that a finding be made that there has been medical improvement or that the prior decision was clearly erroneous, to provide for continuation of disability benefits through the appeals process, and for other purposes.

**S. 2776** To provide that disability benefits under title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, and to provide that benefits continue to be paid through a determination by an administrative law judge.

**S. 2817** To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

**S. 2912** To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

## Mr. Percy

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 4** To provide a cap on Federal unemployment tax rates in certain States.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 23** To amend the Internal Revenue Code of 1954 with respect to the special valuation of farm property for purposes of the estate tax.

**S. 90** To exempt certain royalty interests from the windfall profit tax.

**S. 91** To exempt stripper well oil from the windfall profit tax.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 328** To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

**Mr. Percy—Continued**

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 612** To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 710** Relating to a fishing tackle excise tax.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1332** To amend the Internal revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

**S. 1354** To provide standby authority to deal with petroleum supply disruptions, and for other purposes.

**S. 1696** To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

**S. 1754** To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.

**S. 1922** To amend the Black Lung Benefits Revenue Act of 1977, and for other purposes.

**S. 1946** To provide for the final settlement of certain claims against Czechoslovakia, and for other purposes.

**S. 2237** To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2376** To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.

**S. 2509** To amend the Internal Revenue Code of 1954 to clarify the exception from foreign base company income for foreign corporations not availed of to reduce taxes.

**S. 2685** To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

**S. 2707** To amend sec. 474 of the Internal Revenue Code of 1954 to provide that small businesses with average annual gross receipts not in excess of $10,000,000 may elect to use one inventory pool.

**S. 2730** To place a moratorium on continuing disabiltiy investigation terminations under titles II and XVI of the Social Security Act.

**S. 2853** To provide for the temporary duty-free treatment of imported hatters' fur, and for other purposes.

**S. 2854** For the relief of the Centralia Carillon Committee.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 3017** To provide for the temporary duty-free treatment of certain needlecraft display models, and for other purposes.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 153** To require full adherence to U.S. trade agreements.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Pressler**

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**Mr. Pressler—Continued**

**S. 574** To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.

**S. 612** To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 739** To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

**S. 740** Railroad Bonding Act.

**S. 857** To impose quantitative restrictions on the importation of lamb meat.

**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.

**S. 979** To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**S. 2071** To amend the Trade Act of 1974 with respect to reciprocal market access.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2124** To provide relief from honey imports.

**S. 2251** To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2368** To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2700** To amend title XVI of the Social Security Act to exclude from resources burial plots and niches and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

**S. 3120** To repeal employer reporting requirements with respect to tips.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 393** Sense of the Senate that the Secretary of Agriculture should promptly call for an ITC investigation of honey imports, under sec. 22 of the Agriculture Adjustment Act.

**S. Res. 465** To express the sense of the Senate that the restoration of U.S. competitiveness in agricultural trade should be pursued through every legitimate means, and without reference to political or economic problems in nonagricultural areas.

**S. Res. 472** Relating to medicare benefits.

**S. Res. 496** To promote long-term grain sale agreements with the Soviet Union.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Proxmire**

**S. 559** To amend the Internal Revenue Code of 1954 to allow the Veterans' Administration to redisclose in certain circumstances for debt collection and study purposes Internal Revenue Service-provided mailing addresses of individuals indebted to the United States, and for other purposes.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 718** To amend title IV of the Social Security Act to provide that States must require recipients of aid to families with dependent children to participate in community work programs if they are able to do so.

**S. 1072** To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**Mr. Proxmire—Continued**

**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.
**S. 2010** To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.
**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.
**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.
**S. 2653** To amend the Internal Revenue Code to allow an equal investment interest deduction limitation for taxpayers controlling a corporation through an employee ownership plan as exists under current law for other taxpayers controlling an enterprise.
**S. 2817** To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.
**S. 3047** To repeal the withholding of tax from interest and dividends and to require statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.
**S. Con. Res. 59** Concerning tax-exempt status of private schools.
**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.
**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.
**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**Mr. Pryor**

**S. 2** To amend the Internal Revenue Code of 1954.
**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.
**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.
**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.
**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.
**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.
**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.
**S. 574** To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.
**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.
**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.
**S. 1035** To provide an opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.
**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.
**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.
**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.
**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.
**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.
**S. 1754** To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.
**S. 1896** To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.
**S. 1944** To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.
**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
**S. 2010** To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.

**Mr. Pryor—Continued**

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.
**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.
**S. 2424** To amend the Internal Revenue Code of 1954 to allow a credit against tax for expenses incurred in the care of elderly family members.
**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.
**S. 2570** To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax-exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans' affairs, the Armed Forces, or national defense, and for other purposes.
**S. Con. Res. 7** Relating to the necessity of reducing both taxes and Federal spending.
**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.
**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.
**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.
**S. Res. 411** Expressing the sense of the Senate that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

**Mr. Quayle**

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
**S. 2** To amend the Internal Revenue Code of 1954.
**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
**S. 200** To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.
**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.
**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
**S. 674** To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for $750 of the cost of purchasing a qualified American-made automobile or light truck.
**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.
**S. 979** To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
**S. 1238** To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.
**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
**S. 2298** The Enterprise Zone Tax Act of 1982.
**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.
**S. 2557** To amend the Internal Revenue Code of 1954 to simplify the tax system by providing flat rate schedules for individuals and corporations, and for other purposes.
**S. 2674** To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.
**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.
**S. Con. Res. 100** Relating to steel unfair trade practice cases.
**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.
**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.
**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.
**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**Mr. Randolph**

**S. 2** To amend the Internal Revenue Code of 1954.

**Mr. Randolph—Continued**

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 27** To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $100,000.

**S. 44** To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

**S. 99** To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

**S. 169** To amend secs. 169 and 103 of the Internal Revenue Code with respect to tax treatment of pollution control facilities.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 645** To promote the development of enhanced tertiary oil recovery techniques.

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 790** To amend the Internal Revenue Code of 1954 to allow a credit against tax for the purchase of certain new principal residences, and for other purposes.

**S. 959** To amend sec. 103(b)(6) of the Internal Revenue Code, and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1731** To provide tax incentives for voluntary private contributions to mitigate the adverse community effects of rapid energy development.

**S. 1922** To amend the Black Lung Benefits Revenue Act of 1977, and for other purposes.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2151** To amend the Internal Revenue Code of 1954 to include modifications to chlor-alkali electrolytic cells in credit for investment in certain depreciable property.

**S. 2247** To amend the Tariff Schedules of the United States to permit the duty-free entry of certain footwear for use in the Special Olympics program.

**S. 2315** To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2857** To establish a Customs Revenue Sharing Trust Fund for public works projects for the development and maintenance of the Nation's ports.

**S. 2912** To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2932** To extend for 1 year the taxes authorized by law to be collected for the Highway Trust Fund established pursuant to the Highway Revenue Act of 1956, and to extend such trust fund for 1 year.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**Mr. Randolph—Continued**

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 472** Relating to medicare benefits.

**Mr. Riegle**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 27** To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $100,000.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 243** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

**S. 392** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 464** To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

**S. 602** To amend the investment credit provisions of the Internal Revenue Code of 1954 to provide for refundability of currently earned investment credits after the close of the year in which earned and refundability of any previously earned but unused investment credit after the close of the last year to which the unused credit may be carried.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 702** To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carriers Reform Act of 1980.

**S. 790** To amend the Internal Revenue Code of 1954 to allow a credit against tax for the purchase of certain new principal residences, and for other purposes.

**S. 798** To provide a program of emergency unemployment compensation.

**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.

**S. 973** To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1179** To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.

**S. 1240** To amend the Internal Revenue Code of 1954 to provide tax incentives for individuals and businesses in urban and rural depressed areas.

**S. 1272** To modify certain airport and airway user taxes to provide appropriate funding for the airport and airway trust fund, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1318** To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1669** To amend the Social Security Act to provide for interfund borrowing, and for other purposes.

**S. 1684** To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1944** To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1972** To amend the Internal Revenue Code of 1954 to exempt from the manufacturers' excise tax parts or accessories for light-duty trucks, and to allow manufacture of a taxable truck body or chassis to combine it with certain taxable parts or accessories without incurring additional tax by reason of the combination.

**S. 1987** To amend the Social Security Act to provide general revenue funding for successful programs providing rehabilitation services to individuals in receipt of disability benefits under title II or XVI of such act.

**Mr. Riegle—Continued**

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2014** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to maintain current provisions—scheduled to be repealed—relating to the State trigger and to restore a former provision relating to the insured unemployment rate.

**S. 2028** To amend title 5, United States Code, to restore eligibility for unemployment compensation for certain ex-servicemembers, and for other purposes.

**S. 2047** To amend the Federal Unemployment Tax Act to repeal the penalty provision relating to employers in States with outstanding loan balances, and to suspend loan payments and interest requirements for having a high unemployment rate.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2139** To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States.

**S. 2194** To impose quotas on the importation of automobiles from Japan during 1982, 1983, 1984, and 1985.

**S. 2238** To amend title XVIII of the Social Security Act to provide coverage for dental care, eyeglasses, and hearing aids under the part B supplementary medical insurance program.

**S. 2242** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare part B program and under the medicaid program.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2371** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions and payments to sheltered workshops.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2570** To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax-exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans' affairs, the Armed Forces, or national defense, and for other purposes.

**S. 2584** To amend the Social Security Act to adjust the formula for determining the Federal percentage with respect to benefits paid by a State plan approved under part A of title IV, to adjust the formula for determining the Federal percentage with respect to benefits paid by a State plan approved under title XIX, and for other purposes.

**S. 2603** To amend the Trade Act of 1974 to ensure fair trade opportunities, and for other purposes.

**S. 2614** To amend the Federal-State Unemployment Compensation Act of 1979 to reduce the amount of time which must elapse between extended benefit periods.

**S. 2674** To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.

**S. 2707** To amend sec. 474 of the Internal Revenue Code of 1954 to provide that small businesses with average annual gross receipts not in excess of $10,000,000 may elect to use one inventory pool.

**S. 2725** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent that adequate time and personnel are available.

**S. 2739** To amend title II of the Social Security Act to provide that termination of disability benefits shall require that a finding be made that there has been medical improvement or that the prior decision was clearly erroneous, to provide for continuation of disability benefits through the appeals process, and for other purposes.

**S. 2776** To provide that disability benefits under title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, and to provide that benefits continue to be paid through a determination by an administrative law judge.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2912** To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 3063** To provide for continuation of health insurance for workers who lose such insurance by reason of unemployment.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**Mr. Riegle—Continued**

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 339** Expressing the sense of the Senate concerning the effective date of any 1982 tax increases or tax benefit decreases.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S.J. Res. 5** Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

**Mr. Roth**

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 889** To amend the Internal Revenue Code of 1954 to reduce the capital gains tax on the sale of certain interests in qualified small corporations.

**S. 936** Savings Expansion Act of 1981.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1342** To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

**S. 1471** To amend the Internal Revenue Code of 1954 to redefine individuals eligible for the earned income credit, and for other purposes.

**S. 1485** To amend the Revenue Act of 1978 to provide that, with respect to the amendments allowing the investment-tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply.

**S. 1588** To provide for a temporary suspension of the duty on bulk fresh carrots.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1830** To amend the Internal Revenue Code of 1954 to exempt certain taxicabs from excise taxes on gasoline and other motor fuels.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1865** To delay the effective date of amendments relating to group eligibility requirements for trade adjustment assistance.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1891** To protect the confidentiality of information filed by individual taxpayers with the Internal Revenue Service, to promote the effective enforcement of Federal and State criminal laws, to facilitate judicial resolution of challenges to Internal Revenue Service summonses, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2058** To promote foreign trade in services, and for other purposes.

**S. 2075** To amend the Second Liberty Bond Act to increase the investment yield on U.S. savings bonds to a level competitive with 52-week Treasury bills.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2197** To amend the Internal Revenue Code of 1954 to make certain sales of fuel for use in a taxicab exempt from tax, to make permanent provision for refund of taxes paid on the sale of fuel for use in a taxicab.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2396** To provide for temporary suspension of the duty on certain high alumina fiber.

**Mr. Roth—Continued**

**S. 2425** To amend the Internal Revenue Code 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.

**S. 2560** To amend the Tariff Schedules of the United States to insure that potatoes imported as seed are not diverted for human consumption.

**S. 2646** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2673** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 2685** To implement the Nairobi protocol to the Florence Agreement on the Importation of Educational, Scientific, and Cultural Materials, and for other purposes.

**S. 2987** The Bloodmobile Act of 1982.

**S. 3064** To amend the Tax Reform Act of 1976 to extend, for an additional 4 years, the exclusion from gross income of the cancellation of certain student loans.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 153** To require full adherence to U.S. trade agreements.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S.J. Res. 5** Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

**S. 1412** To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

**S. 1891** To protect the confidentiality of information filed by individual taxpayers with the Internal Revenue Service, to promote the effective enforcement of Federal and State criminal laws, to facilitate judicial resolution of challenges to Internal Revenue Service summonses, and for other purposes.

**S. 2009** To amend the Internal Revenue Code to eliminate special rules for leasing.

**S. 2010** To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**Mr. Rudman**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1368** To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

**Mr. Sarbanes**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 123** To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 577** To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

**S. 578** To amend the Internal Revenue Code to change certain accounting rules related to inventory.

**Mr. Sarbanes—Continued**

**S. 626** To amend the Internal Revenue Code with respect to offsetting positions in personal property, and for other purposes.

**S. 1125** To eliminate the reduction on social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Amendments of 1977.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1304** To amend the Internal Revenue Code of 1954 with respect to the tax treatment of business development companies.

**S. 1432** To amend the Internal Revenue Code of 1954 with respect to offsetting positions in personal property, and for other purposes.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1600** To amend title II of the Social Security Act to permit borrowing between social security trust funds under specified conditions when necessary to assist in financing the old-age and survivors program.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1669** To amend the Social Security Act to provide for interfund borrowing, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1961** To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used abroad or installed on fishing vessels.

**S. 2014** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to maintain current provisions—scheduled to be repealed—relating to the State trigger and to restore a former provision relating to the insured unemployment rate.

**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2739** To amend title II of the Social Security Act to provide that termination of disability benefits shall require that a finding be made that there has been medical improvement or that the prior decision was clearly erroneous, to provide for continuation of disability benefits through the appeals process, and for other purposes.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2912** To provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 411** Expressing the sense of the Senate that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

**Mr. Sasser**

**S. 171** To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 20 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

**S. 172** To amend the Internal Revenue Code of 1954 to allow a deduction as an expense for certain amounts of depreciable business assets.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**Mr. Sasser—Continued**

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 559** To amend the Internal Revenue Code of 1954 to allow the Veterans' Administration to redisclose in certain circumstances for debt collection and study purposes Internal Revenue Service-provided mailing addresses of individuals indebted to the United States, and for other purposes.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 713** To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.

**S. 790** To amend the Internal Revenue Code of 1954 to allow a credit against tax for the purchase of certain new principal residences, and for other purposes.

**S. 1229** To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1342** To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1430** To amend the Internal Revenue Code of 1954 relating to estate taxes to provide that the election to use the alternate valuation date may be made on a return that is filed late.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**S. 2277** To amend the Internal Revenue Code of 1954 to make certain changes to stimulate the housing industry.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2371** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions and payments to sheltered workshops.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2542** To establish a Federal emergency unemployment compensation program.

**S. 2570** To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax-exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans' affairs, the Armed Forces, or national defense, and for other purposes.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2659** To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process, including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

**S. 2746** To reduce revenue losses resulting from the Economic Recovery Tax Act of 1981, and for other purposes.

**S. 2904** To make more equitable certain provisions relating to unemployment compensation.

**S. 2935** To amend the Internal Revenue Code of 1954 to provide for a credit against tax with respect to the employment of certain unemployed individuals.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. Con. Res. 7** Relating to the necessity of reducing both taxes and Federal spending.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 34** Relating to social security cost-of-living increases.

**S. Con. Res. 122** Relating to the processed product share of U.S. agricultural exports.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

### Mr. Schmitt

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 155** To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for inclusion.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 352** To amend the Internal Revenue Code of 1954 with respect to the definition of political contribution.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 574** To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 700** To amend chapter 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 754** To require that most-favored-nation treatment be granted only to the products of countries which have not expropriated U.S. citizens' property without compensation therefor.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1010** To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third party summons.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1218** To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**S. 1412** To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

**S. 1459** To amend the Internal Revenue Code of 1954 to increase the amount of the partial exclusion of dividends and interest and to make such exclusion permanent.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1829** To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed rural areas, and for other purposes.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2124** To provide relief from honey imports.

**S. 2214** To amend the Internal Revenue Code of 1954 to provide a partial exclusion for dividends and interest received and to eliminate the deduction for consumer interest paid or accrued.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2330** To provide for the minting of the American Eagle gold coin pursuant to art. I, sec. 8 of the Constitution of the United States.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2455** To extend the targeted jobs tax credits.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

### Mr. Simpson

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 31** To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**Mr. Simpson—Continued**

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 507** To amend the Federal-State Extended Unemployment Compensation Act of 1970 to eliminate the national trigger, to provide for an optional State trigger, and to require 20 weeks of employment (or the wage equivalent) in order to qualify for benefits.

**S. 559** To amend the Internal Revenue Code of 1954 to allow the Veterans' Administration to redisclose in certain circumstances for debt collection and study purposes Internal Revenue Service-provided mailing addresses of individuals indebted to the United States, and for other purposes.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 700** To amend chapter 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes.

**S. 725** To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale property for the purposes of the energy investment credit.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1218** To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1645** To let funds in individual retirement accounts be used to purchase collectibles.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2010** To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2298** The Enterprise Zone Tax Act of 1982.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**Mr. Specter**

**S. 27** To amend the Internal Revenue Code of 1954 to make permanent the allowance of a deduction for eliminating architectural and transportation barriers for the handicapped and to increase the amount of such deduction from $25,000 to $100,000.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 1189** To amend the Social Security Act to provide for a program of block grants for energy and emergency assistance, to establish a trust fund to which receipts from the windfall profit tax may be transferred to pay for such program, and for other purposes.

**S. 1236** To amend secs. 5701(a)(2) and 5702(m) of the Internal Revenue Code of 1954 to modify the base on which the tax on large cigars is imposed and to achieve a phased reduction in the tax rate.

**S. 1252** To amend the Internal Revenue Code of 1954 to provide incentives for the use of coal in lieu of imported energy, and for other purposes.

**S. 1288** To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

**Mr. *Specter—Continued***

**S. 1432** To amend the Internal Revenue Code of 1954 with respect to offsetting positions in personal property, and for other purposes.
**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.
**S. 1610** To increase the excise tax on cigarettes and to transfer the revenues from such tax to the Federal Hospital Insurance Trust Fund.
**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.
**S. 1911** To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.
**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
**S. 2071** To amend the Trade Act of 1974 with respect to reciprocal market access.
**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.
**S. 2151** To amend the Internal Revenue Code of 1954 to include modifications to chlor-alkali electrolytic cells in credit for investment in certain depreciable property.
**S. 2224** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions to programs providing job training for certain individuals.
**S. 2267** To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for the elderly and retired persons, in certain situations.
**S. 2298** The Enterprise Zone Tax Act of 1982.
**S. 2321** To amend the Internal Revenue Code of 1954 to require substantiation of the living expenses of Members of Congress which are allowed as a deduction.
**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.
**S. 2376** To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.
**S. 2455** To extend the targeted jobs tax credits.
**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.
**S. 2550** To provide a program of Federal supplemental unemployment compensation.
**S. 2674** To amend title II of the Social Security Act to require a finding of medical improvement when disability benefits are terminated, to provide for a review and right to personal appearance prior to termination of disability benefits, to provide for uniform standards in determining disability, to provide continued payment of disability benefits during the appeals process, and for other purposes.
**S. 2730** To place a moratorium on continuing disabiltiy investigation terminations under titles II and XVI of the Social Security Act.
**S. 2857** To establish a Customs Revenue Sharing Trust Fund for public works projects for the development and maintenance of the Nation's ports.
**S. 2918** To permit the investment by employee benefit plans in residential mortgages.
**S. 3045** To amend the Internal Revenue Code of 1954 to allow home equity conversions through sale-leaseback arrangements.
**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.
**S. Con. Res. 100** Relating to steel unfair trade practice cases.
**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.
**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.
**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**Mr. Stafford**

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.
**S. 681** To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.
**S. 841** To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966 to authorize appropriations, and for other purposes.
**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.
**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
**S. 1944** To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.
**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
**S. 2198** To amend the Internal Revenue Code of 1954 to improve taxpayer compliance, and for other purposes.
**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.
**S. 2315** To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.
**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.
**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**Mr. Stafford—Continued**

**S. 2413** To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

**S. 2424** To amend the Internal Revenue Code of 1954 to allow a credit against tax for expenses incurred in the care of elderly family members.

**S. 2425** To amend the Internal Revenue Code 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2823** To amend title IV of the Social Security Act with respect to the treatment of earned income for purposes of the aid to families with dependent children program, and for other purposes.

**S. 2932** To extend for 1 year the taxes authorized by law to be collected for the Highway Trust Fund established pursuant to the Highway Revenue Act of 1956, and to extend such trust fund for 1 year.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 3044** Surface Transportation Act of 1982.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**Mr. Stennis**

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

**S. 1341** To make applicable to the Tennessee-Tombigbee Waterway certain provisions of law relating to taxation on fuel used in commercial transportation on inland waterways.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1768** To amend the Social Security Act to provide that the social security trust funds shall be invested in securities which provide a maximum return, consistent with safety.

**S. 2010** To amend the Internal Revenue Code of 1954 to eliminate the special leasing provisions of the accelerated cost recovery system.

**S. 2113** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to required substantiation of such living expenses.

**S. 2247** To amend the Tariff Schedules of the United States to permit the duty-free entry of certain footwear for use in the Special Olympics program.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2402** To provide assistance for transportation improvement projects.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2638** To amend the Social Security Act to provide that payments shall be made from the general fund in the Treasury to the social security trust funds to reimburse such trust funds for the difference between the amount of interest earned by such trust funds and the amount of interest which could have been earned if amounts in such trust funds had been invested in securities which provided maximum return consistent with safety.

**S. 2957** To repeal the denial of the use of the accelerated cost recovery system with respect to tax-exempt obligations, and the expiration of the authority to issue such obligations.

**Mr. Stevens**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 565** To amend the Internal Revenue Code of 1954 to increase the amount of the deduction allowable for certain moving expenses.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 1130** To amend the Internal Revenue Code of 1954 to increase the amount of certain moving expenses allowable as a deduction.

**S. 1154** To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

**S. 1352** To amend the Internal Revenue Code of 1954 to allow a credit against tax for contributions of certain agricultural products to certain tax-exempt organizations.

**S. 1469** To amend the Internal Revenue Code of 1954 to provide for an investment tax credit for theatrical productions.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

### Mr. Stevens—Continued

**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1757** To amend the Internal Revenue Code of 1954 to clarify the tax exempt status of certain amateur sports organizations.

**S. 2330** To provide for the minting of the American Eagle gold coin pursuant to art. I, sec. 8 of the Constitution of the United States.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2843** To amend the Internal Revenue Code of 1954 to limit the application of the stock voting rights passthrough to certain employee stock ownership plans, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

### Mr. Symms

**S. 1** To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

**S. 12** To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans.

**S. 98** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

**S. 141** Relating to tax treatment of qualified dividend reinvestment plans.

**S. 155** To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for inclusion.

**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 390** To amend the Trade Act of 1974 to provide for an additional Deputy U.S. Trade Representative.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

**S. 404** To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes.

**S. 446** Relating to the treatment of certain annuity contracts.

**S. 502** To amend the Internal Revenue Code to permit foreign pension plans to invest in the United States on a nontaxable basis.

**S. 598** To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.

**S. 649** To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 725** To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale property for the purposes of the energy investment credit.

**S. 841** To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966 to authorize appropriations, and for other purposes.

**S. 857** To impose quantitative restrictions on the importation of lamb meat.

**S. 981** To amend the Internal Revenue Code of 1954 to exempt from income tax a certain portion of the pay received by members of the Armed Forces who have served at least 4 years.

**S. 1172** To amend the Internal Revenue Code of 1954 to eliminate the holding period requirements for capital gains treatment.

**S. 1229** To continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

**S. 1238** To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1276** To amend the Internal Revenue Code of 1954 to permit small businesses to reduce the value of excess inventory.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1288** To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

**S. 1347** To amend the Internal Revenue Code of 1954 to extend for 1 year the credit against tax for employment of members of targeted groups.

**Mr. Symms—Continued**

**S. 1459** To amend the Internal Revenue Code of 1954 to increase the amount of the partial exclusion of dividends and interest and to make such exclusion permanent.

**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

**S. 1594** To amend the Internal Revenue Code of 1954 to apply the civil fraud penalty only to that portion of an underpayment which is attributable to fraud.

**S. 1641** To extend the Reed Act and to authorize the designation of funds in State accounts as Reed Act funds in certain circumstances.

**S. 1645** To let funds in individual retirement accounts be used to purchase collectibles.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1666** To institute a true index for all cost-of-living increases under the Social Security Act, and under all Federal retirement programs to 85 percent of the increase in the lower of Consumer Price Index or Wage Index.

**S. 1667** To provide that automatic cost-of-living increases under the Social Security Act, and under certain Federal retirement programs which are linked to the Social Security Act, shall be made on Oct. 1 of each year rather than July 1.

**S. 1695** To repeal the generation skipping transfer tax.

**S. 1733** To amend the Internal Revenue Code of 1954 to provide a procedure for determining the fair market value of certain assets for estate tax purposes, and to provide for declaratory judgments relating to installment payment of estate tax.

**S. 1734** To amend the Internal Revenue Code of 1954 to provide qualified use violations for certain real property acquired by any individual from a decedent and to prevent acceleration of estate tax payments.

**S. 1804** To provide for the elective payment of benefits under title II of the Social Security Act in the form of social security savings bonds, and for other purposes.

**S. 1819** To amend the Internal Revenue Code of 1954 with respect to the taxation of crude oil purchasing cooperatives.

**S. 1824** To amend the Internal Revenue Code of 1954 to increase the amount of reforestation expenditures which may be amortized in any taxable year.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1849** To authorize the issuance of a special series of bonds which may be redeemed for gold, and for other purposes.

**S. 1883** To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

**S. 1888** To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

**S. 1902** To extend for 2 additional years the residual authority to negotiate duties under the Trade Act of 1974.

**S. 1960** To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

**S. 1983** To amend the Internal Revenue Code of 1954 to provide transitional rules for estate and gift tax treatment of disclaimers of property interests created by transfers before Nov. 15, 1958.

**S. 2006** Relating to the effective date of the provision in the Economic Recovery Tax Act of 1981 which permits elections under sec. 2032A of the Internal Revenue Code of 1954 to be made on late estate tax returns.

**S. 2020** To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such act.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**S. 2054** To amend the Internal Revenue Code of 1954 to provide that the 1982 individual income tax rate reductions made by the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, and for other purposes.

**S. 2067** To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against U.S. investment abroad.

**S. 2071** To amend the Trade Act of 1974 with respect to reciprocal market access

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2147** To require amendment of the Internal Revenue Code of 1954 to provide a simple income tax with low marginal rates and to require the Secretary of the Treasury to propose legislation to establish such an income tax.

**S. 2214** To amend the Internal Revenue Code of 1954 to provide a partial exclusion for dividends and interest received and to eliminate the deduction for consumer interest paid or accrued.

**S. 2225** To amend the Internal Revenue Code of 1954 to remove certain limitations on charitable contributions of certain items.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2315** To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2376** To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.

**S. 2455** To extend the targeted jobs tax credits.

**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**S. 2544** To provide access to trade remedies to small businesses, and for other purposes.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2622** Relating to the tax treatment of long-term contracts with respect to taxable years beginning after Dec. 31, 1982.

**S. 2642** To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

### Mr. Symms—Continued

**S. 2932** To extend for 1 year the taxes authorized by law to be collected for the Highway Trust Fund established pursuant to the Highway Revenue Act of 1956, and to extend such trust fund for 1 year.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 153** To require full adherence to U.S. trade agreements.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 386** To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

**S. Res. 428** Relating to trade with the Socialist Republic of Romania.

### Mr. Thurmond

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 155** To amend the Internal Revenue Code of 1954 to make additional interest from savings eligible for inclusion.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 173** To amend the adjustment assistance programs for workers and firms under the Trade Act of 1974.

**S. 243** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

**S. 259** To repeal the earnings ceiling of the Social Security Act for all beneficiaries age 65 or older.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 464** To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

**S. 492** To increase tax exclusion of dividends and interest received by individuals.

**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

**S. 612** To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 782** To amend the Internal Revenue Code of 1954 to exempt from taxation the pay received by members of the National Guard or of Reserve components of the Armed Forces to the extent that such pay does not exceed $5,000.

**S. 858** To amend the Internal Revenue Code of 1954 to provide estate tax equity for family farms and other enterprises, and for other purposes.

**S. 940** To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.

**S. 1813** To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled workers in critical industries which have a labor shortage.

**S. 1829** To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed rural areas, and for other purposes.

**S. 1933** To permit persons who convey certain lands in Colorado to the United States for the expansion of the Fort Carson military installations to treat the conveyance of such lands as involuntary conversions for the purposes of sec. 1033 of the Internal Revenue Code of 1954.

**S. 2141** To amend the Internal Revenue Code of 1954 to treat as a reasonable need of a business for purposes of the accumulated earnings tax any accumulation of earnings by such business before the death of a shareholder in anticipation of sec. 303(a) distributions, and for other purposes.

**S. 2142** To amend the Social Security Act to provide for a new system of utilization and quality control peer review under the medicare program.

**S. 2217** To establish nationally uniform duties on taxes for purposes of financing operations, maintenance and development of deep-draft commercial channels and harbors, and to provide for an expedited procedure for the approval and permitting of approved navigation improvement projects and related landslide facilities in deep-draft ports, and for other purposes.

**S. 2425** To amend the Internal Revenue Code 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**Mr. Thurmond—Continued**

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2942** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 2952** To provide that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process.

**S. 2982** To temporarily suspend the duty on certain menthol feedstocks until June 30, 1986.

**S. 2983** To apply duty-free treatment to tetra aminobiphenyl.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**Mr. Tower**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 8** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 85** To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first 1,000 barrels of daily production.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 388** To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 550** To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 655** To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 857** To impose quantitative restrictions on the importation of lamb meat.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1172** To amend the Internal Revenue Code of 1954 to eliminate the holding period requirements for capital gains treatment.

**S. 1183** To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to sec. 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1310** To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

**S. 1855** To make sec. 457(e)(1) of the Internal Revenue Code of 1954 inapplicable to certain State judicial plans.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2360** To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided under Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**Mr. Tower—Continued**

**S. 2938** To amend the Internal Revenue Code of 1954 to treat as medical care the expenses of meals and lodging of a parent or guardian accompanying a child away from home for the purpose of receiving medical care, and the expenses of meals and lodging of child away from home for the purpose of receiving medical care on an outpatient basis.

**S. Con. Res. 100** Relating to steel unfair trade practice cases.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**Mr. Tsongas**

**S. 98** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

**S. 170** To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

**S. 239** To amend the Internal Revenue Code of 1954 to provide a credit against income tax for the purchases of a commuter highway vehicle, to exclude from gross income certain amounts received in connection with the provisions of alternative commuter transportation, to provide employers a credit against tax for costs incurred in ride-sharing programs and for other purposes.

**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 408** To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of earned income of citizens or residents of the United States earned abroad, and for other purposes.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 667** To amend the Social Security Act to extend medicaid eligibility to certain low-income pregnant women and newborn children.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1323** To amend the Internal Revenue Code of 1954 with respect to the residential energy and investment tax energy credits, and for other purposes.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1478** To amend the Internal Revenue Code of 1954 to increase the amount of credit for expenses for household and dependent care services necessary for gainful employment, to provide a credit for employers who provide such services, and for other purposes.

**S. 1479** To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

**S. 1480** To amend the Internal Revenue Code of 1954 with respect to the treatment of foster children as dependents of taxpayers.

**S. 1481** To amend title II of the Social Security Act to eliminate gender-based distinctions under the old-age, survivors, and disability insurance program.

**S. 1528** To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment to those funds.

**S. 1565** To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1656** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

**S. 1861** To amend the Internal Revenue Code of 1954 to simplify certain requirements regarding withholding and reporting at the source and to correct inequities regarding carryover or losses.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2025** To amend the Internal Revenue Code of 1954 to provide tax incentives for investment in district heating and cooling systems.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**Mr. Tsongas—Continued**

**S. 2214** To amend the Internal Revenue Code of 1954 to provide a partial exclusion for dividends and interest received and to eliminate the deduction for consumer interest paid or accrued.

**S. 2321** To amend the Internal Revenue Code of 1954 to require substantiation of the living expenses of Members of Congress which are allowed as a deduction.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2356** To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

**S. 2425** To amend the Internal Revenue Code 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.

**S. 2474** To amend the Internal Revenue Code of 1954 to expand the credit for university research.

**S. 2475** To amend the Internal Revenue Code of 1954 to expand the deduction for contributions of research equipment and service contracts to universities.

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.

**S. Con. Res. 59** Concerning tax-exempt status of private schools.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 261** Expressing the sense of the Senate that the President should not impose fees on crude oil and refined petroleum products.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**S. Res. 525** To express the sense of the Senate urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26U.S.C. sec. 48(a)(7)(D) to disqualify certain Japanese manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Wallop**

**S. 19** To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

**S. 24** To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

**S. 75** To amend the Internal Revenue Code of 1954 to encourage capital investment by individuals and corporations.

**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 502** To amend the Internal Revenue Code to permit foreign pension plans to invest in the United States on a nontaxable basis.

**S. 566** To amend the Internal Revenue Code of 1954 to retain the oil percentage depletion rate at 22 percent.

**S. 605** To amend title 11 of the Social Security Act to eliminate child's insurance benefits in the case of youth, age 18 through 21, who attend postsecondary schools.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 700** To amend chapter 45 of the Internal Revenue Code of 1954 with respect to the exemption of the State share of Federal royalties from the crude oil windfall profit tax and to insure the deductibility of certain severance taxes.

**S. 702** To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carriers Reform Act of 1980.

**S. 725** To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale property for the purposes of the energy investment credit.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 861** To amend the Social Security Act to provide for a 6-year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 889** To amend the Internal Revenue Code of 1954 to reduce the capital gains tax on the sale of certain interests in qualified small corporations.

**S. 1218** To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**Mr. Wallop—Continued**

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1298** To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

**S. 1410** To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

**S. 1443** To amend the Internal Revenue Code of 1954 to exempt heavy oil from windfall profit tax.

**S. 1541** To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

**S. 1696** To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

**S. 1794** To amend the Internal Revenue Code of 1954.

**S. 1819** To amend the Internal Revenue Code of 1954 with respect to the taxation of crude oil purchasing cooperatives.

**S. 1919** To amend the Internal Revnue Code of 1954 to assist in lessoning the impact on communities of rapid growth resulting from energy or resource development, and for other purposes.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 1983** To amend the Internal Revenue Code of 1954 to provide transitional rules for estate and gift tax treatment of disclaimers of property interests created by transfers before Nov. 15, 1958.

**S. 2051** To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain broadcast undertakings.

**S. 2094** To amend the Trade Act of 1974 to insure reciprocal trade opportunities, and for other purposes.

**S. 2214** To amend the Internal Revenue Code of 1954 to provide a partial exclusion for dividends and interest received and to eliminate the deduction for consumer interest paid or accrued.

**S. 2256** To amend the Internal Revenue code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.

**S. 2321** To amend the Internal Revenue Code of 1954 to require substantiation of the living expenses of Members of Congress which are allowed as a deduction.

**S. 2345** To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

**S. 2353** The Life Insurance Taxation Act of 1982.

**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

**S. 2376** To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations.

**S. 2437** To amend the Internal Revenue Code of 1954 and title IV of the Social Security Act to provide for the support of dependent children through a child support tax on absent parents, and to provide for a demonstration project program to test the effectiveness of such tax prior to full implementation.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. 2642** To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

**S. 2766** To amend the Internal Revenue Code of 1954 to provide for an energy tax credit for property used in producing methane-containing gas for fuel or electricity produced by anaerobic digestion from nonfossil waste materials.

**S. 2815** To amend the Social Security Act to provide an improved system for determining and monitoring the need for a representative payee with respect to benefits paid under titles II and XVI of such act.

**S. 2918** To permit the investment by employee benefit plans in residential mortgages.

**S. 2947** To amend the Internal Revenue Code of 1954 with respect to the unrelated business taxable income of certain nonprofit charitable organizations.

**S. 3024** To amend the Internal Revenue Code of 1954 to promote transfers of real property interests to certain organizations for use for conservation purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 386** To express the sense of the Senate on the goals of the United States for the November 1982 meeting of ministerial-level representatives to the General Agreement on Tariffs and Trade.

**S. Res. 393** Sense of the Senate that the Secretary of Agriculture should promptly call for an ITC investigation of honey imports, under sec. 22 of the Agriculture Adjustment Act.

**S. Res. 462** To express the sense of the Senate concerning consultations with the Government of Japan on exports of agricultural products from the United States to Japan.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Warner**

**S. 2** To amend the Internal Revenue Code of 1954.

**S. 243** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

**S. 287** To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment and expanded opportunities.

**Mr. Warner—Continued**

**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

**S. 683** To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

**S. 1249** To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

**S. 1252** To amend the Internal Revenue Code of 1954 to provide incentives for the use of coal in lieu of imported energy, and for other purposes.

**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1356** To amend the Internal Revenue Code of 1954 to allow the energy investment credit for equipment designed to use sail power on vessels to lower fuel costs.

**S. 1451** To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans' organizations.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

**S. 2360** To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided under Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

**S. 3009** To amend the Tariff Schedules of the United States to impose a one-tenth of 1 cent duty on apple and pear juice.

**S. Res. 64** Expressing the sense of the Senate that in the future, amendments to the Federal debt limit be approved without the previous adoption of actions by the President and the Congress to balance Federal outlays and revenues without increasing taxes.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 516** Expressing the sense of the Senate on urging Presidential action pursuant to sec. 103 of the Revenue Act of 1971, 26 U.S.C., sec. 48(a)(7)(D) to disqualify certain Japanese-manufactured, numerically controlled machine tools from the U.S. investment tax credit.

**Mr. Weicker**

**S. 360** To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

**S. 475** To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

**S. 750** To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

**S. 888** To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

**S. 1288** To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

**S. 1348** To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

**S. 1440** To amend the Internal Revenue Code of 1954 to provide job opportunities, and for other purposes.

**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.

**S. 1635** To delay the application of Revenue Ruling 81-216 until Jan. 3, 1983.

**S. 1839** To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

**S. 1840** To amend sec. 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

**S. 1842** To provide that certain trusts shall not be treated as private foundations.

**S. 1892** To prohibit the U.S. Government from importing oil extracted in Libya.

**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

**S. 2086** To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.

**Mr. Weicker—Continued**

**S. 2176** To amend the Internal Revenue Code of 1954 to require substantiation of the living expenses of Members of Congress which are allowed as a deduction.
**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.
**S. 2353** The Life Insurance Taxation Act of 1982.
**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.
**S. 2610** To delay Treasury regulations on the debt-equity issue.
**S. 2738** To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.
**S. Con. Res. 59** Concerning tax-exempt status of private schools.
**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.
**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.
**S. Res. 344** Supporting the President's decision to prohibit the import of Libyan oil into the United States.
**S. Res. 369** Sense of the Senate that neither the President nor the Congress should impose import fees on the importation of any crude oil or refined petroleum products.

**Mr. Williams**

**S. 2** To amend the Internal Revenue Code of 1954.
**S. 201** To provide a 2-year delay in the application of sec. 189 to low-income housing.
**S. 329** To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain home heating costs.
**S. 396** To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.
**S. 444** To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.
**S. 498** To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
**S. 578** To amend the Internal Revenue Code to change certain accounting rules related to inventory.
**S. 599** To amend the Internal Revenue Code of 1954 to provide for a definition of the term "artificial bait."
**S. 602** To amend the investment credit provisions of the Internal Revenue Code of 1954 to provide for refundability of currently earned investment credits after the close of the year in which earned and refundability of any previously earned but unused investment credit after the close of the last year to which the unused credit may be carried.
**S. 643** To amend the Internal Revenue Code of 1954 to provide explicitly for the exclusion of social security benefits from taxable income.
**S. 649** To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.
**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
**S. 752** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
**S. 878** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for the installation of certain fire prevention equipment.
**S. 1035** To provide an opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.
**S. 1279** To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.
**S. 1412** To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.
**S. 1478** To amend the Internal Revenue Code of 1954 to increase the amount of credit for expenses for household and dependent care services necessary for gainful employment, to provide a credit for employers who provide such services, and for other purposes.
**S. 1479** To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.
**S. 1480** To amend the Internal Revenue Code of 1954 with respect to the treatment of foster children as dependents of taxpayers.
**S. 1481** To amend title II of the Social Security Act to eliminate gender-based distinctions under the old-age, survivors, and disability insurance program.
**S. 1487** To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
**S. 1581** To amend the Internal Revenue Code of 1954 to allow the taxpayer the choice of a tax credit or a deduction for each household which includes a dependent person who is at least 65 years old.
**S. 1595** To provide for the designation of income tax payments to the U.S. Olympic Development Fund.
**S. 1673** To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
**S. 1713** To amend the Internal Revenue Code of 1954 to permit the rollover of gain from the sale of farmland development rights to a State or a political subdivision thereof under a farmland preservation program, and for other purposes.
**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
**S. Con. Res. 14** Expressing support for a further extension of our footwear orderly marketing agreements with Taiwan and Korea.
**S. Con. Res. 59** Concerning tax-exempt status of private schools.
**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**Mr. Williams—Continued**

**S. Res. 151** To insure that a fair share of the business tax cut is specially designed for small businesses.
**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.
**S.J. Res. 5** Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

**Mr. Zorinsky**

**S. 17** To permit the importation of a leopard skin.
**S. 142** To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.
**S. 153** To amend the Internal Revenue Code of 1954 to expand the category of targeted groups for whom the new employee credit is available to include displaced homemakers.
**S. 164** To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related entities and on deferred payments in the case of certain sales of property.
**S. 307** To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
**S. 317** To amend the Internal Revenue Code of 1954 to provide faster tax deductions for depreciation and larger investment tax credits in order to help combat inflation and increase the U.S. position in world trade.
**S. 321** To amend sec. 265 of the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.
**S. 395** To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
**S. 569** To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.
**S. 701** To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
**S. 732** To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.
**S. 973** To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.
**S. 1162** To amend the Internal Revenue Code of 1954 to increase the allowable contributions to employee stock ownership plans, to provide a credit against tax for contributions to an employee stock ownership plan based upon payroll as an alternative to that based on investment in equipment, and for other purposes.
**S. 1276** To amend the Internal Revenue Code of 1954 to permit small businesses to reduce the value of excess inventory.
**S. 1607** To amend the Internal Revenue Code of 1954 to provide a minimum interest and dividend exclusion of $200 for each individual.
**S. 1958** To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
**S. 2012** To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.
**S. 2016** To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
**S. 2107** To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsec. (c) of such section for entitlement to such benefits, to extend from August 1985 to August 1986 the month before which any such entitlement terminates, and to require the Secretary of Health and Human Services to notify all individuals who are entitled to child's benefits under title II of the Social Security Act for the month in which this act is enacted of the changes made in the eligibility for, and the amount of, such benefits by reason of the provisions of sec. 2210 of the Omnibus Budget Reconciliation Act of 1981 and the provisions of this act.
**S. 2124** To provide relief from honey imports.
**S. 2139** To amend the Internal Revenue Code of 1954 to impose an additional excise tax on the sale of certain imported automobiles in the United States.
**S. 2150** To amend the Social Security Act to provide that the amount of any unnegotiated social security check shall be returned to the trust fund from which the check was issued.
**S. 2270** To amend sec. II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restriction on the right of any alien in a foreign country to receive such benefits.
**S. 2277** To amend the Internal Revenue Code of 1954 to make certain changes to stimulate the housing industry.
**S. 2335** To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.
**S. 2353** The Life Insurance Taxation Act of 1982.
**S. 2369** To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
**S. 2425** To amend the Internal Revenue Code 1954 to clarify certain requirements which apply to mortgage subsidy bonds, to make tax-exempt bonds available for certain residential rental property, and for other purposes.
**S. 2479** To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

**Mr. Zorinsky—Continued**

**S. 2512** To extend the deadline for enrolling in college in order to qualify for student benefits under the Social Security Act, to provide that the amount of unnegotiated social security checks shall be returned to the social security trust funds, and for other purposes.

**S. 2541** To amend sec. 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues.

**S. 2565** To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

**S. 2610** To delay Treasury regulations on the debt-equity issue.

**S. Res. 87** Expressing the sense of the Senate that the Congress not enact legislation to tax social security benefits, and for other purposes.

**S. Res. 232** Expressing the sense of the Senate with respect to tax incentives for energy conservation and renewable energy sources.

**S. Res. 238** To retain the deductibility from personal taxes of interest paid on residential mortgages.

**S. Res. 352** Sense of the Senate that cost-of-living adjustments in social security benefits should not be eliminated or reduced prior to the time that the findings and recommendations of the National Commission on Social Security Reform have been fully considered by the President and the Congress.

# INDEX, BY AUTHOR, OF PRINTED AMENDMENTS REFERRED TO COMMITTEE

## Mr. Andrews

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.R. 1553 Amdt. No. 2** **Feb. 5, 1981**
Imposes an embargo on the export of all goods or services to the Soviet Union during any period which the President imposes an embargo on the export of grain or any other agricultural product to such country (including the present embargo).

**H.R. 1524 Amdt. No. 4973** **Dec. 7, 1982**
Reduces the amount allowable as a deduction for artistic charitable contributions to 150 percent of the basis in the property.

**H.R. 1524 Amdt. No. 4974** **Dec. 7, 1982**
Limits the amount allowable to any taxpayer as a deduction for qualified artistic charitable contributions to $5,000 for any taxable year.

**H.R. 1524 Amdt. No. 4976** **Dec. 7, 1982**
Permits a charitable deduction of up to 20 cents per mile for use of a motor vehicle for a charitable purpose.

## Mr. Armstrong

**H.J. Res. 265 Amdt. No. 569** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 265 Amdt. No. 570** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.R. 1524 Amdt. 4975** **Dec. 7, 1982**
Limits the deduction for qualified artistic charitable contributions to artistic compositions.

**H.R. 1524 Amdt. No. 4969** **Dec. 7, 1982**
Limits the amount allowable to any taxpayer as a deduction for qualified artistic charitable contibutions to 50 percent of the adjusted gross income of the taxpayer attributable to artistic endeavors for any taxable year.

**H.R. 1524 Amdt. No. 4970** **Dec. 7, 1982**
Requires that property comprising a qualified artistic charitable contribution be exhibited by the donee for at least 1 year prior to the date of the contribution.

**H.R. 1524 Amdt. No. 4971** **Dec. 7, 1982**
Requires that the value of a qualified artistic charitable contribution be appraised by an accredited appraiser.

**H.R. 1524 Amdt. No. 4972** **Dec. 7, 1982**
Reduces the amount allowable as a deduction for artistic charitable contributions to 50 percent of the fair market value of the property.

## Mr. Baucus

**H.J. Res. 266 Amdt. No. 489** **July 15, 1981**
Re: Borrowing of funds by the OASI Trust Fund from the Disability Insurance Trust Fund or the Hospital Insurance Trust Fund.

**H.J. Res. 266 Amdt. No. 500** **July 18, 1981**
Provides an opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

**H.J. Res. 266 Amdt. No. 513** **July 22, 1981**
Changes certain accounting rules related to inventory.

**H.R. 1553 Amdt. No. 3** **Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

## Mr. Bentsen

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 493** **July 16, 1981**
Postpones the special rule for leases under the accelerated cost recovery system until 1992.

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 519** **July 23, 1981**
Makes permanent the present percentage limitation on additions to loan loss reserves by banks.

**H.J. Res. 520 Amdt. No. 3280** **Sept. 17, 1982**
Extends for 1 year the taxes authorized by law to be collected for the Highway Trust Fund established pursuant to the Highway Revenue Act of 1956.

**H.R. 4961 Amdt. No. 1977** **July 20, 1982**
Strikes the provision relating to the Federal unemployment tax.

**Mr. Biden**

**H.J. Res. 520 Amdt. No. 3278** **Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**H.R. 4961 Amdt. No. 1978** **July 20, 1982**
Strikes the provisions relating to increased unemployment taxes, increased amounts payable before taxpayers can deduct medical expenses and casualty losses, and increased excise tax on cigarettes; eliminates the cut in the medicare part B deductible and the medicare part B premium, and the copayment on home health care and the State reimbursement requirement; phases out the third year of the tax cut that will be received by couples with incomes over $46,000 to $50,000; and defers the third year of the tax cut for couples earning over $50,000 until the budget is balanced.

**Mr. Boren**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 509** **July 21, 1981**
Reduces rate of tax on newly discovered oil.

**H.J. Res. 266 Amdt. No. 522** **July 24, 1981**
Reduces the third year tax cut if certain economic goals are not attained.

**H.J. Res. 520 Amdt. No. 3278** **Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**H.R. 1553 Amdt. No. 2** **Feb. 5, 1981**
Imposes an embargo on the export of all goods or services to the Soviet Union during any period which the President imposes an embargo on the export of grain or any other agricultural product to such country (including the present embargo).

**H.R. 1553 Amdt. No. 3** **Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**Mr. Bradley**

**H.J. Res. 265 Amdt. No. 564** **Sept. 24, 1981**
Reduces the third year tax cut provided by the Economic Recovery Tax Act of 1981 if certain economic goals are not attained.

**H.J. Res. 265 Amdt. No. 568** **Sept. 25, 1981**
Provides a limitation with respect to use of funds under the National School Lunch Act.

**H.J. Res. 266 Amdt. No. 522** **July 24, 1981**
Reduces the third year tax cut if certain economic goals are not attained.

**H.R. 1553 Amdt. No. 3** **Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**H.R. 4961 Amdt. No. 1978** **July 20, 1982**
Strikes the provisions relating to increased unemployment taxes, increased amounts payable before taxpayers can deduct medical expenses and casualty losses, and increased excise tax on cigarettes; eliminates the cut in the medicare part B deductible and the medicare part B premium, and the copayment on home health care and the State reimbursement requirement; phases out the third year of the tax cut that will be received by couples with incomes over $46,000 to $50,000; and defers the third year of the tax cut for couples earning over $50,000 until the budget is balanced.

**Mr. Bumpers**

**H.J. Res. 266 Amdt. No. 489** **July 15, 1981**
Re: Borrowing of funds by the OASI Trust Fund from the Disability Insurance Trust Fund or the Hospital Insurance Trust Fund.

**H.R. 1553 Amdt. No. 3** **Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**S. 2237 Amdt. No. 1370** **Apr. 20, 1982**
Exempts footwear, handbags, luggage, flat goods, work gloves and leather wearing apparel from title I of the Caribbean Basin Economic Recovery Act.

**Mr. Burdick**

**H.J. Res. 266 Amdt. No. 494 July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 504 July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 520 Amdt. No. 3278 Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**Mr. Byrd of Virginia**

**H.J. Res. 520 Amdt. No. 2030 Aug. 16, 1982**
Decreases the holding period required for long-term capital gain or loss treatment.

**H.R. 4961 Amdt. No. 1972 July 20, 1982**
Eliminates the provisions which increase the excise tax on cigarettes.

**Mr. Byrd of West Virginia**

**H.J. Res. 266 Amdt. No. 489 July 15, 1981**
Re: Borrowing of funds by the OASI Trust Fund from the Disability Insurance Trust Fund or the Hospital Insurance Trust Fund.

**H.J. Res. 266 Amdt. No. 504 July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 266 Amdt. No. 520 July 23, 1981**
Re: Treatment of coal utilization property for purposes of ACRS.

**H.R. 1553 Amdt. No. 3 Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**H.R. 4961 Amdt. No. 1978 July 20, 1982**
Strikes the provisions relating to increased unemployment taxes, increased amounts payable before taxpayers can deduct medical expenses and casualty losses, and increased excise tax on cigarettes; eliminates the cut in the medicare part B deductible and the medicare part B premium, and the copayment on home health care and the State reimbursement requirement; phases out the third year of the tax cut that will be received by couples with incomes over $46,000 to $50,000; and defers the third year of the tax cut for couples earning over $50,000 until the budget is balanced.

**Mr. Cannon**

**H.J. Res. 266 Amdt. No. 494 July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.R. 4331 Amdt. No. 581 Oct. 6, 1981**
Establishes a reserve social security trust fund financed from revenues by the repeal of the reduction in excise taxes on newly discovered oil.

**Mr. Chafee**

**H.J. Res. 520 Amdt. No. 3278 Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**Mr. Chiles**

**H.J. Res. 266 Amdt. No. 489 July 15, 1981**
Re: Borrowing of funds by the OASI Trust Fund from the Disability Insurance Trust Fund or the Hospital Insurance Trust Fund.

**H.J. Res. 266 Amdt. No. 492 July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.R. 1553 Amdt. No. 3 Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**Mr. Cochran**

**H.J. Res. 520 Amdt. No. 3278 Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**Mr. Cohen**

**H.J. Res. 266 Amdt. No. 492 July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 520 Amdt. No. 2023** **Aug. 13, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**H.J. Res. 520 Amdt. No. 3278** **Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**Mr. Cranston**

**H.J. Res. 265 Amdt. No. 568** **Sept. 25, 1981**
Provides a limitation with respect to use of funds under the National School Lunch Act.

**H.J. Res. 266 Amdt. No. 489** **July 15, 1981**
Re: Borrowing of funds by the OASI Trust Fund from the Disability Insurance Trust Fund or the Hospital Insurance Trust Fund.

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**Mr. D'Amato**

**H.J. Res. 266 Amdt. No. 485** **July 13, 1981**
Increases and makes permanent the partial exclusion of interest from gross income.

**H.J. Res. 266 Amdt. No. 513** **July 22, 1981**
Changes certain accounting rules related to inventory.

**Mr. DeConcini**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.R. 4331 Amdt. No. 585** **Oct. 14, 1981**
Provides that any future changes in the Social Security Act will not reduce current dollar amount of monthly OASDI benefits to which individuals are entitled for the month of enactment.

**Mr. Dixon**

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 266 Amdt. No. 522** **July 24, 1981**
Reduces the third year tax cut if certain economic goals are not attained.

**H.J. Res. 520 Amdt. No. 2035** **Aug. 17, 1982**
Extends expiration date of Federal supplemental benefits program.

**H.R. 4961 Amdt. No. 1964** **July 20, 1982**
Re: Tax status of certain members of religious orders.

**H.R. 4961 Amdt. No. 1975** **July 20, 1982**
Re: Application of at-risk rules in leasing situations.

**Mr. Dodd**

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 266 Amdt. No. 505** **July 21, 1981**
Phases out and repeals the amortization requirements for real property construction period interest and taxes.

**H.J. Res. 266 Amdt. No. 521** **July 24, 1981**
Provides a credit against tax for certain home heating costs.

**H.R. 4331 Amdt. No. 581** **Oct. 6, 1981**
Establishes a reserve social security trust fund financed from revenues by the repeal of the reduction in excise taxes on newly discovered oil.

**H.R. 4961 Amdt. No. 1973** **July 20, 1982**
Removes the deduction for interest paid on tax-exempt obligations as a financial institution preference item.

**H.R. 4961 Amdt. No. 1981** **July 21, 1982**
Removes the deduction for interest paid on tax-exempt obligations as a financial institution preference item.

**H.R. 4961 Amdt. No. 1982** **July 21, 1982**
Removes tax-exempt interest as an item of tax preference.

### Mr. Dole

**H.J. Res. 266 Amdt. No. 488** **July 15, 1981**
Indexes certain provisions of the Internal Revenue Code of 1954.

**H.J. Res. 266 Amdt. No. 508** **July 21, 1981**
Repeals retroactivity of stock option provisions in Senate reported bill.

**H.J. Res. 266 Amdt. No. 509** **July 21, 1981**
Reduces rate of tax on newly discovered oil.

**H.J. Res. 520 Amdt. No. 2030** **Aug. 16, 1982**
Decreases the holding period required for long-term capital gain or loss treatment.

**H.R. 1553 Amdt. No. 2** **Feb. 5, 1981**
Imposes an embargo on the export of all goods or services to the Soviet Union during any period which the President imposes an embargo on the export of grain or any other agricultural product to such country (including the present embargo).

### Mr. Domenici

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 510** **July 21, 1981**
Reduces rate of tax on heavy oil and incremental tertiary oil.

### Mr. Durenberger

**H.J. Res. 520 Amdt. No. 3278** **Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

### Mr. Eagleton

**H.J. Res. 265 Amdt. No. 566** **Sept. 25, 1981**
Provides separate accounting for social security trust funds.

**H.J. Res. 265 Amdt. No. 567** **Sept. 25, 1981**
Repeals crude oil windfall profit tax reductions and creates a social security reserve trust fund.

**H.J. Res. 265 Amdt. No. 568** **Sept. 25, 1981**
Provides a limitation with respect to use of funds under the National School Lunch Act.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 520 Amdt. No. 2035** **Aug. 17, 1982**
Extends expiration date of Federal supplemental benefits program.

**H.R. 4331 Amdt. No. 581** **Oct. 6, 1981**
Establishes a reserve social security trust fund financed from revenues by the repeal of the reduction in excise taxes on newly discovered oil.

**H.R. 4331 Amdt. No. 582** **Oct. 7, 1981**
Provides separate accounting for social security trust funds.

### Mr. Exon

**H.J. Res. 265 Amdt. No. 564** **Sept. 24, 1981**
Reduces the third year tax cut provided by the Economic Recovery Tax Act of 1981 if certain economic goals are not attained.

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 501** **July 20, 1981**
Places a maximum limit on the imputed interest rate.

**H.J. Res. 266 Amdt. No. 522** **July 24, 1981**
Reduces the third year tax cut if certain economic goals are not attained.

**H.R. 4961 Amdt. No. 1973** **July 20, 1982**
Removes the deduction for interest paid on tax-exempt obligations as a financial institution preference item.

**H.R. 4961 Amdt. No. 1978** **July 20, 1982**
Strikes the provisions relating to increased unemployment taxes, increased amounts payable before taxpayers can deduct medical expenses and casualty losses, and increased excise tax on cigarettes; eliminates the cut in the medicare part B deductible and the medicare part B premium, and the copayment on home health care and the State reimbursement requirement; phases out the third year of the tax cut that will be received by couples with incomes over $46,000 to $50,000; and defers the third year of the tax cut for couples earning over $50,000 until the budget is balanced.

**Mr. Ford**

**H.J. Res. 266 Amdt. No. 520** **July 23, 1981**
Re: Treatment of coal utilization property for purposes of ACRS.

**H.R. 4961 Amdt. No. 1965** **July 20, 1982**
Increases the cigarette excise tax by 1 cent per pack.

**H.R. 4961 Amdt. No. 1966** **July 20, 1982**
Increases the cigarette excise tax by 2 cents per pack.

**H.R. 4961 Amdt. No. 1967** **July 20, 1982**
Increases the cigarette excise tax by 3 cents per pack.

**H.R. 4961 Amdt. No. 1968** **July 20, 1982**
Increases the cigarette excise tax by 4 cents per pack.

**H.R. 4961 Amdt. No. 1969** **July 20, 1982**
Increases the cigarette excise tax by 5 cents per pack.

**H.R. 4961 Amdt. No. 1970** **July 20, 1982**
Increases the cigarette excise tax by 6 cents per pack.

**H.R. 4961 Amdt. No. 1971** **July 20, 1982**
Increases the cigarette excise tax by 7 cents per pack.

**H.R. 4961 Amdt. No. 1972** **July 20, 1982**
Eliminates the provisions which increase the excise tax on cigarettes.

**Mr. Glenn**

**H.J. Res. 266 Amdt. No. 496** **July 17, 1981**
Re: Tax credit for research and experimental expenditures.

**H.J. Res. 266 Amdt. No. 497** **July 17, 1981**
Provides that deductions for research and experimental expenses for activities within the United States be allocable to domestic income sources.

**H.R. 1553 Amdt. No. 3** **Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**H.R. 4961 Amdt. No. 1978** **July 20, 1982**
Strikes the provisions relating to increased unemployment taxes, increased amounts payable before taxpayers can deduct medical expenses and casualty losses, and increased excise tax on cigarettes; eliminates the cut in the medicare part B deductible and the medicare part B premium, and the copayment on home health care and the State reimbursement requirement; phases out the third year of the tax cut that will be received by couples with incomes over $46,000 to $50,000; and defers the third year of the tax cut for couples earning over $50,000 until the budget is balanced.

**Mr. Gorton**

**H.R. 4961 Amdt. No. 1976** **July 20, 1982**
Re: Definition of qualified mass commuting vehicles.

**Mr. Grassley**

**H.J. Res. 265 Amdt. No. 569** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 265 Amdt. No. 570** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.R. 1553 Amdt. No. 2** **Feb. 5, 1981**
Imposes an embargo on the export of all goods or services to the Soviet Union during any period which the President imposes an embargo on the export of grain or any other agricultural product to such country (including the present embargo).

**Mr. Hart**

**H.J. Res. 266 Amdt. No. 512** **July 22, 1981**
Re: Tax treatment of industrial development bonds issued to finance pollution control or waste disposal facilities.

**H.R. 1553 Amdt. No. 3** **Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**Mr. Heinz**

**H.J. Res. 266 Amdt. No. 505** **July 21, 1981**
Phases out and repeals the amortization requirements for real property construction period interest and taxes.

**H.J. Res. 266 Amdt. No. 512** **July 22, 1981**
Re: Tax treatment of industrial development bonds issued to finance pollution control or waste disposal facilities.

**H.J. Res. 520 Amdt. No. 2035** **Aug. 17, 1982**
Extends expiration date of Federal supplemental benefits program.

**H.J. Res. 520 Amdt. No. 3278** **Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**S. 2237 Amdt. No. 1370** **Apr. 20, 1982**
Exempts footwear, handbags, luggage, flat goods, work gloves and leather wearing apparel from title I of the Caribbean Basin Economic Recovery Act.

**Mr. Helms**

**S. 2024 Amdt. No. 1330** **Feb. 11, 1982**
Provides for the awarding of court costs in any civil or criminal tax proceeding to the prevailing party. (See action on H.R. 4717 and H.R. 4961.)

**S. 2237 Amdt. No. 1370** **Apr. 20, 1982**
Exempts footwear, handbags, luggage, flat goods, work gloves and leather wearing apparel from title I of the Caribbean Basin Economic Recovery Act.

**Mr. Hollings**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.R. 4961 Amdt. No. 1973** **July 20, 1982**
Removes the deduction for interest paid on tax-exempt obligations as a financial institution preference item.

**H.R. 4961 Amdt. No. 1983** **July 21, 1982**
Deletes the withholding on interest and dividends provisions and requires statements to be filed by the taxpayer with respect to interest, dividends, and patronage dividends.

**Mr. Huddleston**

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 520** **July 23, 1981**
Re: Treatment of coal utilization property for purposes of ACRS.

**H.R. 4961 Amdt. No. 1972** **July 20, 1982**
Eliminates the provisions which increase the excise tax on cigarettes.

**Mr. Humphrey**

**H.J. Res. 520 Amdt. No. 2042** **Aug. 19, 1982**
Eliminates the withholding on interest and dividends after June 30, 1985, and to require the Secretary to conduct alternative methods of compliance.

**S. 2237 Amdt. No. 1370** **Apr. 20, 1982**
Exempts footwear, handbags, luggage, flat goods, work gloves and leather wearing apparel from title I of the Caribbean Basin Economic Recovery Act.

**Mr. Inouye**

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 520** **July 23, 1981**
Re: Treatment of coal utilization property for purposes of ACRS.

**H.R. 1553 Amdt. No. 3** **Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**Mr. Jackson**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 520** **July 23, 1981**
Re: Treatment of coal utilization property for purposes of ACRS.

**Mr. Jepsen**

**H.R. 1553 Amdt. No. 2** **Feb. 5, 1981**
Imposes an embargo on the export of all goods or services to the Soviet Union during any period which the President imposes an embargo on the export of grain or any other agricultural product to such country (including the present embargo).

**Mr. Johnston**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.R. 4961 Amdt. No. 1946** **July 19, 1982**
Provides reasonable limits on the current tax exemption of possession source investment income.

**Mr. Kasten**

**H.R. 4961 Amdt. No. 1959** **July 20, 1982**
Strikes the provision for employer reporting with respect to tips.

**H.R. 4961 Amdt. No. 1960** **July 20, 1982**
Strikes the provisions for withholding on interest and dividends.

**Mr. Kennedy**

**H.J. Res. 266 Amdt. No. 487** **July 15, 1981**
Increases amounts available as credits for investments in qualified industrial and residential facilities.

**H.J. Res. 266 Amdt. No. 489** **July 15, 1981**
Re: Borrowing of funds by the OASI Trust Fund from the Disability Insurance Trust Fund or the Hospital Insurance Trust Fund.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 266 Amdt. No. 506** **July 21, 1981**
Provides a credit against tax for certain home heating costs.

**H.J. Res. 266 Amdt. No. 521** **July 24, 1981**
Provides a credit against tax for certain home heating costs.

**H.R. 4961 Amdt. No. 1958** **July 19, 1982**
Eliminates increases in part B premiums and deductibles and in home health copayments for medicare beneficiaries.

**Mr. Leahy**

**H.J. Res. 520 Amdt. No. 3278** **Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**Mr. Levin**

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 520 Amdt. No. 2023** **Aug. 13, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**H.J. Res. 520 Amdt. No. 2035** **Aug. 17, 1982**
Extends expiration date of Federal supplemental benefits program.

**H.R. 1553 Amdt. No. 2** **Feb. 5, 1981**
Imposes an embargo on the export of all goods or services to the Soviet Union during any period which the President imposes an embargo on the export of grain or any other agricultural product to such country (including the present embargo).

**H.R. 1553 Amdt. No. 3** **Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**H.R. 4961 Amdt. No. 1978** **July 20, 1982**
Strikes the provisions relating to increased unemployment taxes, increased amounts payable before taxpayers can deduct medical expenses and casualty losses, and increased excise tax on cigarettes; eliminates the cut in the medicare part B deductible and the medicare part B premium, and the copayment on home health care and the State reimbursement requirement; phases out the third year of the tax cut that will be received by couples with incomes over $46,000 to $50,000; and defers the third year of the tax cut for couples earning over $50,000 until the budget is balanced.

**Mr. Long**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 511** **July 22, 1981**
Provides for expense-method depreciation.

**H.R. 4961 Amdt. No. 1973** **July 20, 1982**
Removes the deduction for interest paid on tax-exempt obligations as a financial institution preference item.

**H.R. 4961 Amdt. No. 1974** **July 20, 1982**
Removes tax-exempt interest as an item of tax preference for individuals.

**Mr. Mathias**

**H.J. Res. 266 Amdt. No. 491** **July 16, 1981**
Eliminates the marriage tax penalty.

**H.J. Res. 266 Amdt. No. 500** **July 18, 1981**
Provides an opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

**H.J. Res. 266 Amdt. No. 520** **July 23, 1981**
Re: Treatment of coal utilization property for purposes of ACRS.

**S. 2237 Amdt. No. 1446** **May 6, 1982**
Requires that $50 million of the supplemental foreign aid authorized by the Caribbean Basin Economic Recovery Act be made available for the use of private voluntary organizations and other development programs. (See action on H.R. 7397.)

**Mr. Matsunaga**

**H.J. Res. 266 Amdt. No. 495** **July 15, 1981**
Provides that the at-risk rules not apply to certain energy property.

**H.J. Res. 266 Amdt. No. 520** **July 23, 1981**
Re: Treatment of coal utilization property for purposes of ACRS.

**H.R. 1553 Amdt. No. 3** **Feb. 5, 1981**
Increases the public debt limit to $963,000,000,000 (total temporary and permanent), through Sept. 30, 1981.

**Mr. Mattingly**

**H.J. Res. 265 Amdt. No. 570** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 502** **July 20, 1981**
Re: Extension of prohibition on fringe benefit regulations.

**H.R. 4961 Amdt. No. 1961** **July 20, 1982**
Strikes the provision relating to investment credit.

**H.R. 4961 Amdt. No. 1962** **July 20, 1982**
Strikes the provision repealing 1985 and 1986 increases in accelerated cost recovery deductions.

**H.R. 4961 Amdt. No. 1963** **July 20, 1982**
Strikes the provisions providing a penalty for substantial understatement of liability for income tax.

**Mr. Melcher**

**H.J. Res. 265 Amdt. No. 568** **Sept. 25, 1981**
Provides a limitation with respect to use of funds under the National School Lunch Act.

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 501** **July 20, 1981**
Places a maximum limit on the imputed interest rate.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.R. 4961 Amdt. No. 1977** **July 20, 1982**
Strikes the provision relating to the Federal unemployment tax.

**Mr. Metzenbaum**

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 266 Amdt. No. 520** **July 23, 1981**
Re: Treatment of coal utilization property for purposes of ACRS.

**H.J. Res. 520 Amdt. No. 2035** **Aug. 17, 1982**
Extends expiration date of Federal supplemental benefits program.

**H.R. 4331 Amdt. No. 581** **Oct. 6, 1981**
Establishes a reserve social security trust fund financed from revenues by the repeal of the reduction in excise taxes on newly discovered oil.

**S. 3044 Amdt. No. 4946** **Dec. 2, 1982**
Provides that only steel manufactured in the United States is used in the construction of highways. (See action on H.R. 6211)

**Mr. Mitchell**

**H.J. Res. 266 Amdt. No. 489** **July 15, 1981**
Re: Borrowing of funds by the OASI Trust Fund from the Disability Insurance Trust Fund or the Hospital Insurance Trust Fund.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 266 Amdt. No. 521** **July 24, 1981**
Provides a credit against tax for certain home heating costs.

**H.R. 4331 Amdt. No. 581** **Oct. 6, 1981**
Establishes a reserve social security trust fund financed from revenues by the repeal of the reduction in excise taxes on newly discovered oil.

**H.R. 4961 Amdt. No. 1978** **July 20, 1982**
Strikes the provisions relating to increased unemployment taxes, increased amounts payable before taxpayers can deduct medical expenses and casualty losses, and increased excise tax on cigarettes; eliminates the cut in the medicare part B deductible and the medicare part B premium, and the copayment on home health care and the State reimbursement requirement; phases out the third year of the tax cut that will be received by couples with incomes over $46,000 to $50,000; and defers the third year of the tax cut for couples earning over $50,000 until the budget is balanced.

**Mr. Moynihan**

**H.J. Res. 265 Amdt. No. 565** **Sept. 25, 1981**
Provides for an increase in the public debt limit of $1,049,200,000,000 through Mar. 31, 1982.

**H.J. Res. 266 Amdt. No. 489** **July 15, 1981**
Re: Borrowing of funds by the OASI Trust Fund from the Disability Insurance Trust Fund or the Hospital Insurance Trust Fund.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 266 Amdt. No. 513** **July 22, 1981**
Changes certain accounting rules related to inventory.

**H.J. Res. 266 Amdt. No. 521** **July 24, 1981**
Provides a credit against tax for certain home heating costs.

**Mr. Nickles**

**H.J. Res. 265 Amdt. No. 569** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 265 Amdt. No. 570** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 509** **July 21, 1981**
Reduces rate of tax on newly discovered oil.

**H.J. Res. 266 Amdt. No. 510** **July 21, 1981**
Reduces rate of tax on heavy oil and incremental tertiary oil.

**Mr. Nunn**

**H.J. Res. 265 Amdt. No. 564** **Sept. 24, 1981**
Reduces the third year tax cut provided by the Economic Recovery Tax Act of 1981 if certain economic goals are not attained.

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 522** **July 24, 1981**
Reduces the third year tax cut if certain economic goals are not attained.

**Mr. Packwood**

**H.J. Res. 266 Amdt. No. 512** **July 22, 1981**
Re: Tax treatment of industrial development bonds issued to finance pollution control or waste disposal facilities.

**Mr. Pell**

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 266 Amdt. No. 506** **July 21, 1981**
Provides a credit against tax for certain home heating costs.

**H.J. Res. 266 Amdt. No. 521** **July 24, 1981**
Provides a credit against tax for certain home heating costs.

**H.J. Res. 520 Amdt. No. 3278** **Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**Mr. Percy**

**H.J. Res. 266 Amdt. No. 514** **July 22, 1981**
Provides transition rules for the tax straddle provisions in H.J. Res. 266.

**Mr. Pressler**

**H.J. Res. 265 Amdt. No. 564** **Sept. 24, 1981**
Reduces the third year tax cut provided by the Economic Recovery Tax Act of 1981 if certain economic goals are not attained.

**H.J. Res. 265 Amdt. No. 569** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 265 Amdt. No. 570** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 266 Amdt. No. 522** **July 24, 1981**
Reduces the third year tax cut if certain economic goals are not attained.

**H.R. 4331 Amdt. No. 585** **Oct. 14, 1981**
Provides that any future changes in the Social Security Act will not reduce current dollar amount of monthly OASDI benefits to which individuals are entitled for the month of enactment.

**Mr. Pryor**

**H.J. Res. 265 Amdt. No. 568** **Sept. 25, 1981**
Provides a limitation with respect to use of funds under the National School Lunch Act.

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**Mr. Quayle**

**H.J. Res. 265 Amdt. No. 569** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 265 Amdt. No. 570** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 520 Amdt. No. 3278** **Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**Mr. Randolph**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 266 Amdt. No. 520** **July 23, 1981**
Re: Treatment of coal utilization property for purposes of ACRS.

**H.J. Res. 520 Amdt. No. 3280** **Sept. 17, 1982**
Extends for 1 year the taxes authorized by law to be collected for the Highway Trust Fund established pursuant to the Highway Revenue Act of 1956.

**Mr. Riegle**

**H.J. Res. 266 Amdt. No. 503** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to December 1981.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 520 Amdt. No. 2035** **Aug. 17, 1982**
Extends expiration date of Federal supplemental benefits program.

**H.J. Res. 520 Amdt. No. 3278** **Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**Mr. Roth**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**Mr. Rudman**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 506** **July 21, 1981**
Provides a credit against tax for certain home heating costs.

**H.J. Res. 266 Amdt. No. 521** **July 24, 1981**
Provides a credit against tax for certain home heating costs.

**Mr. Sarbanes**

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**Mr. Sasser**

**H.J. Res. 265 Amdt. No. 568** **Sept. 25, 1981**
Provides a limitation with respect to use of funds under the National School Lunch Act.

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 520 Amdt. No. 3278** **Sept. 16, 1982**
Provides that disability benefits under title II of the Social Security Act shall continue to be paid through the end of the administrative appeals process, and that periodic reviews of disability cases shall be carried out only to the extent determined to be appropriate.

**H.R. 4961 Amdt. No. 1977** **July 20, 1982**
Strikes the provision relating to the Federal unemployment tax.

**Mr. Schmitt**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 510** **July 21, 1981**
Reduces rate of tax on heavy oil and incremental tertiary oil.

**H.J. Res. 520 Amdt. No. 2037** **Aug. 18, 1982**
Establishing a program of Federal supplemental unemployment compensation.

**Mr. Simpson**

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**Mr. Specter**

**H.J. Res. 520 Amdt. No. 2033** **Aug. 17, 1982**
Relating to access to the courts in antidumping and countervailing duty cases.

**Mr. Stafford**

**H.J. Res. 520 Amdt. No. 3280** **Sept. 17, 1982**
Extends for 1 year the taxes authorized by law to be collected for the Highway Trust Fund established pursuant to the Highway Revenue Act of 1956.

**Mr. Stennis**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**Mr. Symms**

**H.J. Res. 265 Amdt. No. 570** **Sept. 28, 1981**
Amends the Impoundment Control Act to require congressional veto rather than congressional approval of any rescission proposed by the President.

**H.J. Res. 520 Amdt. No. 3280** **Sept. 17, 1982**
Extends for 1 year the taxes authorized by law to be collected for the Highway Trust Fund established pursuant to the Highway Revenue Act of 1956.

**Mr. Tower**

**H.J. Res. 266 Amdt. No. 494** **July 16, 1981**
Exempts independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production, and for other purposes.

**H.J. Res. 266 Amdt. No. 507** **July 21, 1981**
Allows the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to sec. 107 of subtitle B of title I of the Natural Gas Policy Act of 1978.

**H.J. Res. 266 Amdt. No. 510** **July 21, 1981**
Reduces rate of tax on heavy oil and incremental tertiary oil.

**Mr. Tsongas**

**H.J. Res. 266 Amdt. No. 487** **July 15, 1981**
Increases amounts available as credits for investments in qualified industrial and residential facilities.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**Mr. Wallop**

**H.J. Res. 266 Amdt. No. 509** **July 21, 1981**
Reduces rate of tax on newly discovered oil.

**Mr. Weicker**

**H.J. Res. 266 Amdt. No. 490** **July 15, 1981**
Promotes capital investment in small business by reducing the corporate tax rate on the first $50,000 of taxable income in three phases.

**H.R. 1553 Amdt. No. 2** **Feb. 5, 1981**
Imposes an embargo on the export of all goods or services to the Soviet Union during any period which the President imposes an embargo on the export of grain or any other agricultural product to such country (including the present embargo).

**Mr. Williams**

**H.J. Res. 266 Amdt. No. 500** **July 18, 1981**
Provides an opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

**H.J. Res. 266 Amdt. No. 513** **July 22, 1981**
Changes certain accounting rules related to inventory.

**Mr. Zorinsky**

**H.J. Res. 266 Amdt. No. 492** **July 16, 1981**
Re: Confidentiality of information filed by the Internal Revenue Service.

**H.J. Res. 266 Amdt. No. 504** **July 20, 1981**
Restores the minimum social security benefit for persons already on the benefit rolls prior to January 1982.

# INDEX, BY AUTHOR, OF UNPRINTED AMENDMENTS REFERRED TO COMMITTEE

**Mr. Andrews**

**H.R. 4961 UP Amdt. 1130** **July 22, 1982**
Eliminating withholding on certain qualified written notices of allocation if less than 50 percent of such notice is paid in money or qualified stock.

**Mr. Armstrong**

**H.R. 4961 UP Amdt. 1107** **July 21, 1982**
Relating to understatement of tax.

**H.R. 4961 UP Amdt. 1117** **July 22, 1982**
Providing for indexing of certain assets for purposes of determining gain or loss.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Baucus**

**H.J. Res. 266 UP Amdt. 283** **July 24, 1981**
Raising the Federal estate tax exemption to $600,000.

**H.J. Res. 266 UP Amdt. 319** **July 28, 1981**
Restoring declining balance rate on structures to 175 percent on a phased-in basis.

**H.J. Res. 266 UP Amdt. 327** **July 29, 1981**
To increase the amount of certain depreciation assets which may be expensed to $25,000.

**H.R. 4331 UP Amdt. 483** **Oct. 14,1981**
Providing penalties for the misuse of social security numbers.

**H.R. 4961 UP Amdt. 1104** **July 21, 1982**
Amending the the medicare provisions of the bill by deleting the provision requiring home health care copayments, deleting the section which indexes the deductible under part B, and deleting the section providing that the part B premium be linked to a higher cost escalator.

**H.R. 4961 UP Amdt. 1149** **July 22, 1982**
Modifying the lessor and lessee caps for safe-harbor leasing.

**Mr. Bentsen**

**H.J. Res. 266 UP Amdt. 227** **July 16, 1981**
Limiting the exclusion on the savings certificates to certificates, the deposits on which are used for qualified residential property financing.

**H.J. Res. 266 UP Amdt. 232** **July 16, 1981**
Of a technical nature.

**H.J. Res. 266 UP Amdt. 254** **July 21, 1981**
To exempt independent producers and certain royalty owners from the windfall profit tax on the first 1,000 barrels of daily production.

**H.J. Res. 266 UP Amdt. 277** **July 23, 1981**
Allowing each member of an affiliated group to make certain ACRS elections.

**H.J. Res. 266 UP Amdt. 309** **July 28, 1981**
Providing for a 1-percent limit on the percentage limitation on additions to loan loss revenues by banks for 1982.

**H.R. 6211 UP Amdt. 1443** **Dec. 14, 1982**
Reducing the scheduled July tax cut to 5 percent and accelerating the effective date to Apr. 1.

**Mr. Biden**

**H.J. Res. 266 UP Amdt. 321** **July 28, 1981**
Providing that no credit shall be allowed for expenses for household and dependent care services necessary for gainful employment to any taxpayer where both spouses have earned income and the total of their adjusted gross income is in excess of $30,000.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Boren**

**H.J. Res. 266 UP Amdt. 222** **July 16, 1981**
Excluding from the windfall profit tax, interests in crude oil held by or for the benefit of private, not-for-profit organizations which provide certain services to children.

**H.J. Res. 266 UP Amdt. 224** **July 16, 1981**
Modifying foreign investment company provisions, excluding such earnings and profits attributable to (1) any period during which such corporation was not a foreign investment company but only if such corporation was not a foreign investment company at any time before such period if such corporation is treated as a foreign investment corporation pursuant to subsec. (b)(2), or (2) any amount previously included in the gross income of such taxpayer under sec. 951 (but only to the extent the exclusion of such amount did not result in an exclusion of any other amount from gross income under sec. 959).

**H.J. Res. 266 UP Amdt. 239** **July 17, 1981**
Increasing the amount of compensation which may be taken into account under a Keogh plan to $200,000.

**H.J. Res. 266 UP Amdt. 235** **July 17, 1981**
To express the sense of the Senate that the President shall assure our allies at the Ottawa Summit that the United States will take immediate, direct, and affirmative steps to lower significantly our domestic interest rates.

**H.R. 4961 UP Amdt. 1121** **July 22, 1982**
Clarifying the status of certain private foundations and trusts owning certain business corporations.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**H.R. 6211 UP Amdt. 1449** **Dec. 15, 1982**
Exempting farm trucks transporting livestock from the manufacturer's excise tax.

**Mr. Boschwitz**

**H.J. Res. 266 UP Amdt. 277** **July 23, 1981**
Allowing each member of an affiliated group to make certain ACRS elections.

**Mr. Bradley**

**H.J. Res. 266 UP Amdt. 223** **July 16, 1981**
To increase the capital gains deduction to 70 percent, tabled.

**H.J. Res. 266 UP Amdt. 241** **July 17, 1981**
To provide a 1-year targeted rate cut which distributes benefits to middle- and low-income individuals.

**H.J. Res. 266 UP Amdt. 264** **July 23, 1981**
To provide targeted tax rate schedules.

**H.J. Res. 266 Amdt. 317** **July 28, 1981**
Allowing a credit against the tax imposed on an individual of 20 percent of the net increase in savings.

**H.R. 5470 UP Amdt. 1388** **Oct. 1, 1982**
Reducing the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.

**H.R. 4961 UP Amdt. 1124** **July 22, 1982**
Providing that it shall be the policy of the Federal Communications Commission to allocate channels for very high frequency commercial television broadcasting in a manner which ensures that not less than one such channel shall be allocated to each State, if technically feasible.

**Mr. Brady**

**H.R. 4961 UP Amdt. 1124** **July 22, 1982**
Providing that it shall be the policy of the Federal Communications Commission to allocate channels for very high frequency commercial television broadcasting in a manner which ensures that not less than one such channel shall be allocated to each State, if technically feasible.

**Mr. Bumpers**

**H.J. Res. 266 UP Amdt. 267** **July 23, 1981**
Providing targeted tax rate reductions.

**Mr. Burdick**

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Byrd of Va.**

**H.J. Res. 266 UP Amdt. 260** **July 22, 1981**
Permitting successive income beneficiaries in a qualified subchapter S trust.

**Mr. Byrd of W. Va.**

**H.J. Res. 266 UP Amdt. 331** **July 29, 1981**
Relating to the treatment of coal utilization property for purposes of ACRS.

**H.R. 4331 UP Amdt. 484** **Oct. 15, 1981**
Requiring the Director of OMB to submit a complete list of reductions in budget authority and outlays and increases in revenues to the Congress.

**H.R. 6211 UP Amdt. 1441** **Dec. 14, 1982**
Delaying the third year of the tax cut for individuals earning between $50,000 and $65,000 and deleting the third year cut for those earning over $65,000; authorizing a community public works program; providing additional weeks of supplemental unemployment benefits; increasing appropriations for public works programs; eliminating the proposed gasoline tax increase; and providing funds for the agriculture export credit revolving fund in the food for peace program.

**H.R. 6211 UP Amdt. 1453** **Dec. 15, 1982**
Defining "modifications to chlor-alkali electrolytic cells" as eligible for the business energy credit.

**Mr. Cannon**

**H.R. 4717 UP Amdt. 816** **Dec. 16, 1981**
Reducing the excise taxes on wagering authorized under State law.

**H.R. 4961 UP Amdt. 1102** **July 20, 1982**
Providing that if, at the end of any fiscal year, the amount of unobligated funds in the Airport and Airway Trust Fund exceeds $500,000,000, the rate of tax imposed on fuel used for noncommercial aviation shall be 8 1/2 cents per gallon.

**H.R. 4961 UP Amdt. 1127** **July 22, 1982**
Excluding from resources burial spaces and certain funds set aside for burial or cremation expenses for purposes of the supplemental security income program.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Chafee**

**H.J. Res. 266 UP Amdt. 282** **July 24, 1981**
Repealing straight-line method for certain buildings replacing demolished historic structures.

**H.R. 4961 UP Amdt. 1140** **July 22, 1982**
Changing the effective dates of the AFDC and child support provisions to Oct. 1, 1982, and providing additional time for States to amend their State laws when necessary.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**H.R. 6211 UP Amdt. 1474** **Dec. 15, 1982**
Including business development companies in the definition of regulated investment companies.

**Mr. Chiles**

**H.J. Res. 266 UP Amdt. 310** **July 28, 1981**
Providing that (a) the President should adopt policies so as to insure the continued financial health, independence and availability of credit to small businesses, thrift institutions, small banks, small farms, residential construction, and not-for-profit institutions; (b) that the Board of Governors of the Federal Reserve System should exercise its regulatory powers to require that loans be made for productive economic purposes, rather than to enable large firms to acquire smaller firms, and to assure that sufficient credit is available to protect the viability of thrift institutions without wholesale mergers and takeovers; and (c) that the President of the United States, the Board of Governors of the Federal Reserve System and the Congressional Budget Office shall report to Congress on the actions taken to implement the above policies, and their success or failure, no later than Jan. 1, 1982, and no later than January of each succeeding year.

**H.R. 4331 UP Amdt. 481** **Oct. 14, 1981**
Providing that agencies of the Federal Government and States shall make available to the Secretary of HHS, the name and social security account number of any individual in jail pursuant to a conviction of a felony.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Cochran**

**H.J. Res. 266 UP Amdt. 222** **July 16, 1981**
Excluding from the windfall profit tax, interests in crude oil held by or for the benefit of private, not-for-profit organizations which provide certain services to children.

**H.R. 4961 UP Amdt. 1139** **July 22, 1982**
Permitting companies which are in the middle of corporate restructuring to complete the corporate transition without a tax penalty.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Cohen**

**H.J. Res. 266 UP Amdt. 236** **July 17, 1981**
Allowing employers who paid FICA taxes prior to enactment of the Tax Reform Act of 1976 for services exempted from such tax by such act to claim a credit or refund of such taxes and to exclude certain services from coverage for purposes of unemployment compensation.

**H.R. 4961 UP Amdt. 1138** **July 22, 1982**
Changing the transitional rule for property used in the production of paper from June 25, 1981, to Mar. 31, 1981.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Cranston**

**H.J. Res. 266 UP Amdt. 306** **July 27, 1981**
Providing for treatment of public utility property for "normalization."

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. D'Amato**

**H.J. Res. 266 UP Amdt. 263** **July 23, 1981**
Allowing traders on floor of national securities exchange known as "specialists" to continue to use the "30-day-lookback" provisions of present law.

**H.J. Res. 266 UP Amdt. 286** **July 24, 1981**
Making permanent certain rules relating to travel expenses of State Legislators.

**H.R. 4961 UP Amdt. 1144** **July 22, 1982**
Liberalizing restrictions on industrial development bonds and exempting sewage facilities from restrictions.

**H.R. 4961 UP Amdt. 1145** **July 22, 1982**
Removing the tax-exempt interest as an item of tax preferences for individuals.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Danforth**

**H.J. Res. 266 UP Amdt. 301** **July 27, 1981**
Extending the research credit to materials and supplies and leased computer time.

**H.J. Res. 266 UP Amdt. 328 (for Jepsen)** **July 29, 1981**
Providing that the deduction for the adoption of a qualified child by a taxpayer be effective for years beginning after Dec. 1, 1980.

**H.R. 4331 UP Amdt. 481** **Oct. 14, 1981**
Providing that agencies of the Federal Government and States shall make available to the Secretary of HHS, the name and social security number of any individual in jail pursuant to a conviction of a felony.

**H.R. 4961 UP Amdt. 1150** **July 22, 1982**
Relating to transitional rules for mergers and acquisitions.

**H.R. 6211 UP Amdt. 1465** **Dec. 15, 1982**
Excluding certain home energy assistance for purposes of the SSI and AFDC programs.

**Mr. DeConcini**

**H.J. Res. 266 UP Amdt. 320** **July 28, 1981**
Clarifying employee stock ownership.

**H.R. 4717 UP Amdt. 807** **Dec. 16, 1981**
Delaying the effective date for 3 years of the amendments made by the Bankruptcy Act of 1980 relating to discharge of indebtedness.

**Mr. Dodd**

**H.J. Res. 266 UP Amdt. 272** **July 23, 1981**
Relating to the application of sec. 189 of the Internal Revenue Code of 1954, amortization of amounts charged to capital account.

**H.R. 4961 UP Amdt. 1129** **July 22, 1982**
Providing a prohibition against deduction of interest in excess of amount credited to group pension policyholders and a prohibition against changing the qualification status of life insurance companies.

**H.R. 4961 UP Amdt. 1132** **July 22, 1982**
Including only the interest on industrial development bonds and mortgage subsidy bonds issued after Dec. 31, 1982, within income subject to the individual minimum income tax.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disabiltiy benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Dixon**

**H.R. 4961 UP Amdt. 1123** **July 22, 1982**
Clarifying the tax status of certain members of religious orders.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**H.R. 6211 UP Amdt. 1460 Dec. 15, 1982**
Requiring Treasury to make a study with respect to the tax status of certain income of members of religious orders.

**Mr. Dole**

**H.J. Res. 266 UP Amdt. 220 July 15, 1981**
Indexing certain provisions of the Internal Revenue Code of 1954.

**H.J. Res. 266 UP Amdt. 233 July 16, 1981**
Enabling the Smithsonian Institution to acquire the Mathew Brady collection in the estate of Dorothy Meserve Kunhardt.

**H.J. Res. 266 UP Amdt. 243 (for Metzenbaum) July 18, 1981**
Of a technical and clarifying nature.

**H.J. Res. 266 UP Amdt. 248 July 20, 1981**
Reducing the rate of cost recovery on 15-year real property other than low-income rental housing, after agreeing to Dole UP amendment 249 in the nature of a substitute.

**H.J. Res. 266 UP Amdt. 261 July 22, 1981**
Reduces the rate of tax on newly discovered oil.

**H.J. Res. 266 UP Amdt. 271 (for Packwood) July 23, 1981**
Extending the prepaid legal services tax exclusion for 3 years.

**H.J. Res. 266 UP amdt. 274 July 23, 1981**
Expressing the sense of the Senate that the conferees on the part of the Senate shall limit the revenue loss from the joint resolution for the fiscal year 1981 to $1,500,000,000 for the fiscal year 1982 to $38,300,000,000 for the fiscal year 1983 to $91,800,000,000, and for the fiscal year 1984 to $150,000,000,000.

**H.J. Res. 266 UP Amdt. 300 July 27, 1981**
Relating to foreign investment in U.S. real property interests.

**H.J. Res. 266 UP Amdt. 318 July 28, 1981**
Of a technical nature.

**H.J. Res. 266 UP Amdt. 330 July 29, 1981**
Relating to cash management.

**H.J. Res. 266 UP Amdt. 332 July 29, 1981**
Of a technical nature.

**H.J. Res. 266 UP Amdt. 333 July 29, 1981**
Limiting the amount previously granted options which may qualify as incentive stock options.

**H.R. 4331 UP Amdt. 478 Oct. 14, 1981**
In the nature of a substitute including provisions relating to: interfund borrowing; minimum benefits; minimum benefit for members of religious orders; exclusion of sick pay; and disability maximum family benefit formula.

**H.R. 4331 UP Amdt. 485 Oct. 15, 1981**
Applying the social security tax to all employer financed sick pay in the first 6 months, except that paid as insurance.

**H.R. 4331 UP Amdt. 487 Oct. 15, 1981**
Providing for extension of taxes which are transferred into the Highway Trust Fund.

**H.R. 5159 UP Amdt. 798 Dec. 16, 1981**
In the nature of a substitute and including tax amendments relating to home office deductions, net operating losses, and leasing reporting reguirements.

**H.R. 4717 UP Amdt. 805 Dec. 16, 1981**
In the nature of a substitute including provisions relating to: Deferral of LIFO recapture effective date (same as House provision); net operating loss treatment of the Federal National Mortgage Association (same as House provision); annuities for survivors of Tax Court judges; certain Tax Court procedural rules; State judges deferred compensation plans under code sec. 61; technical conforming amendments for business development companies; modification of requirements for furnishing form W-2 to terminated employees; voluntary withholding of State tax for certain seamen; one-year extension of existing one-year FUTA exemption for certain fishermen; rollover of gain on FCC-ordered disposition of broadcast property; exclusion of certain R. & D. expenditures from capital expenditure limitation on small issue IDB's; reforestation trust fund transfer provision; declaratory judgments for extended payment for estate taxes; declaratory judgment for special use valuation; change of sec. 6166 "second death" provision; expansion of oil shale credits for 1981 and 1982; amendment to Trade Adjustment Assistance Act; amendment to residential energy credit; award of attorney's fees in tax litigation; treatment of certain lending or finance businesses for holding company tax purposes; additional refunds relating to the repeal of bus excise tax; and report on policies to mitigate an oil supply disruption.

**H.R. 4717 UP Amdt. 812 Dec. 16, 1981**
Increasing the amount of mortgage interest limitation, providing for disposition of nonmortgage investment in case of loss, and providing for industrial development bonds for certain residential property.

**H.R. 4717 UP Amdt. 814 Dec. 16, 1981**
Making technical and clarifying changes in the reforestation provision.

**H.R. 5159 UP Amdt. 799 Dec. 16, 1981**
Relating to treatment of expenses while away from home in pursuit of trade or business.

**H.R. 6056 UP Amdt. 1350 Sept. 30, 1982**
Relating to transitional rules of safe-harbor leasing for certain aircraft.

**H.R. 6056 UP Amdt. 1351 (for Tsongas) Sept. 30, 1982**
Modifying the effective date for changes in tax treatment of distributions of appreciated property in redemption of stock.

**H.R. 6056 UP Amdt. 1352 (for Huddleston) Sept. 30, 1982**
Extending the period for payment of excise taxes on tobacco products for 10 days.

**H.R. 5470 UP Amdt. 1389 (for Symms) Oct. 1, 1982**
Extending for 1 year the taxes authorized by law to be collected for the Highway Trust Fund.

**H.R. 5470 UP Amdt. 1390 (for Stevens) Oct. 1, 1982**
Deleting Alaska Native corporations from the provisions relating to Indian tribal governments.

**H.R. 5470 UP Amdt. 1391 (for Matsunaga) Oct. 1, 1982**
A technical amendment to provision relating to Hawaii Prepaid Health Care Act.

**H.R. 4961 UP Amdt. 1111 July 22, 1982**
Extending tax-exempt status to certain veterans' organizations.

**H.R. 4961 UP Amdt. 1129 July 22, 1982**
Providing a prohibition against deduction of interest in excess of amount credited to group pension policyholders and a prohibition against changing the qualification status of life insurance companies.

**H.R. 4961 UP Amdt. 1158 July 22, 1982**
Limiting business meal expenses to 50 percent, unless connected with business-related travel away from home.

**H.R. 4961 UP Amdt. 1159 July 22, 1982**
Providing technical and clarifying amendments.

**H.J. Res. 520 UP Amdt. 1249 Aug. 17, 1982**
Decreasing the holding period required for long-term capital gain or loss treatment.

**H.R. 7093 UP Amdt. 1413 Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**H.R. 6211 UP Amdt. 1454 (for D'Amato) Dec. 15, 1982**
Lowering the limitation on defined benefit plans established for policemen and firemen.

**H.R. 6211 UP Amdt. 1482 Dec. 16, 1982**
Providing additional weeks of Federal supplemental compensation.

**Mr. Domenici**

**H.R. 4331 UP Amdt. 482 Oct. 14, 1981**
Providing that the Secretary of HHS shall report to Congress with respect to actions being taken to prevent social security payments being made to deceased individuals.

**Mr. Durenberger**

**H.J. Res. 266 UP Amdt. 240 July 17, 1981**
Striking the section relating to increase in investment credit on used property.

**H.J. Res. 266 UP Amdt. 275 July 23, 1981**
Eliminating the requirements that foundations distribute any excess of their realized income over 5 percent of their asset value.

**H.J. Res. 266 UP Amdt. 297 July 24, 1981**
Providing for credit for certain household and dependent care expenses.

**H.J. Res. 266 UP Amdt. 307 July 27, 1981**
Relating to the definition of "qualified person" for purposes of the at-risk rules.

**H.R. 4961 UP Amdt. 1105 July 21, 1982**
Providing for some health copayments with the 20th visit, increasing the part B deductible to $80 in 1984, and sunsetting the provision holding part B premium at a constant percentage of costs after 3 years.

**H.R. 4961 UP Amdt. 1146 July 22, 1982**
Relating to employee allocation of gross receipts.

**H.R. 7093 UP Amdt. 1413 Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Eagleton**

**H.J. Res. 266 UP Amdt. 326 July 29, 1981**
Providing for a special statement of requests for new budget authority, estimates of outlays and revenues, and estimates of deficits or surplus for the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund.

**H.J. Res. 265 UP Amdt. 440 Sept. 29, 1981**
Establishing a trust fund financed from revenues from the repeal of reductions in the windfall profit tax contained in the Economic Recovery Tax Act of 1981 and which is used as a reserve for the Social Security Trust Fund.

**H.R. 4961 UP Amdt. 1114 July 22, 1982**
Requiring integrated oil companies to include disallowed intangible drilling costs in the basis of the property.

**H.R. 7093 UP Amdt. 1413 Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Ford**

**H.J. Res. 266 UP Amdt. 290 July 24, 1981**
Relating to the taxable income of a "principal campaign committee" of a candidate for election to Congress.

**Mr. Garn**

**H.J. Res. 266 UP Amdt. 325** **July 28, 1981**
Amending sec. 274(b)(1)(C) of the Internal Revenue Code of 1954 with respect to the deductibility of gifts by employers to employees in recognition of length of service or achievement.

**Mr. Glenn**

**H.J. Res. 266 UP Amdt. 301** **July 27, 1981**
Extending the research credit to materials and supplies and leased computer time.

**H.J. Res. 266 UP Amdt. 302** **July 27, 1981**
Suspending for a 1-year period regulations relating to allocation under sec. 861 of research and experimental expenditures.

**H.R. 4961 UP Amdt. 1120** **July 22, 1982**
Relating to the transitional rules for leasing.

**Mr. Gorton**

**H.J. Res. 266 UP Amdt. 299** **July 27, 1981**
Relating to mutual savings banks having capital stock.

**H.R. 4717 UP Amdt. 808** **Dec. 16, 1981**
Providing for medicare enrollment period for merchant seamen formally eligible for benefits under the Public Health Service Act.

**H.R. 4961 UP Amdt. 1143** **July 22, 1982**
Providing a special leasing transaction rule for certain aircraft.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Grassley**

**H.J. Res. 266 UP Amdt. 237** **July 17, 1981**
Allowing widowed and divorced spouses to continue to contribute to their own individual retirement account.

**H.R. 4717 UP Amdt. 811** **Dec. 16, 1981**
Providing that certain amounts transferred to State unemployment funds will continue to be available for payment of administrative expenses; removing the age limitation on the exemption from Federal unemployment tax by students; and extending the exemption from Federal Unemployment Tax Act on wages paid to certain alien farmworkers.

**H.R. 6211 UP Amdt. 1473** **Dec. 15, 1982**
Increasing the phase-in period of the heavy-vehicle use taxes for independent owner-operators and exempting truck trailers from the sales tax if designed to carry livestock.

**Mr. Hart**

**H.J. Res. 266 UP Amdt. 268** **July 23, 1981**
To replace individual rate reductions with indexing of such rates.

**H.J. Res. 265 UP Amdt. 436** **Sept. 28, 1981**
Reducing the deduction for business meals and to earmark the savings from such reduction for the school lunch programs.

**H.J. Res. 265 UP Amdt. 437** **Sept. 28, 1981**
Providing that individual income tax rate reductions provided by the Economic Recovery Tax Act of 1981 shall not take effect until the Federal budget is balanced.

**H.R. 4717 UP Amdt. 813** **Dec. 16, 1981**
Declaring that it is the sense of the Senate that the President should impose a ban on the import of Libyan oil into the United States.

**H.R. 4961 UP Amdt. 1156** **July 22, 1982**
Deleting the section relating to illegal payments to government officials or employees.

**Mr. Hatch**

**H.J. Res. 266 UP Amdt. 325** **July 28, 1981**
Amending sec. 274(b)(1)(C) of the Internal Revenue Code of 1954 with respect to the deductibility of gifts by employers to employees in recognition of length of service or achievement.

**H.R. 5159 UP Amdt. 800** **Dec. 16, 1981**
Providing eligibility standards, elimination of survivor's unrelated death benefits, and limitation of interim benefit payments from the black lung disability trust fund.

**H.R. 4961 UP Amdt. 1089** **July 20, 1982**
Relating to hospitals where changes occur in a hospital case mix.

**H.R. 4961 UP Amdt. 1099** **July 20, 1982**
Relating to the exemptions process under the 3-year medicare hospital reimbursement cap.

**H.R. 4961 UP Amdt. 1134** **July 22, 1982**
Permitting the deduction of construction period interest and taxes for certain construction projects planned on or before July 1, 1982.

**Mr. Hatfield**

**H.J. Res. 266 UP Amdt. 265** **July 23, 1981**
Relating to the Oregon veterans' mortgage subsidy bond program.

**Mr. Hayakawa**

**H.J. Res. UP Amdt. 306** **July 27, 1981**
Providing for treatment of public utility property for "normalization."

**H.R. 4961 UP Amdt. 1154** **July 22, 1982**
Providing the Ahmanson Foundation with a limited extension of the time within which it must dispose of stock holdings in H. F. Ahmanson Co.

**H.R. 4961 UP Amdt. 1155** **July 22, 1982**
Allowing States until the end of January to notify taxpayers that any refund they receive is taxable as income to the Federal Government.

**Mr. Heflin**

**H.J. Res. 266 UP Amdt. 280** **July 24, 1981**
Providing a credit against Federal income tax for expenses involved in the planting of pecan trees to replace pecan trees destroyed by Hurricane Frederick.

**H.J. Res. 266 UP Amdt. 305** **July 27, 1981**
Requiring the Congressional Budget Office to monitor the economy and report to Congress its assessment of the economic situation.

**H.R. 6211 UP Amdt. 1483** **Dec. 16, 1982**
Postponing for 6 months the effective date for expanded information reporting pertaining to withholding by banks, savings and loans, and credit unions.

**Mr. Heinz**

**H.J. Res. 266 UP amdt. 224** **July 16, 1981**
Modifying foreign investment company provisions, excluding such earnings and profits attributable to (1) any period during which such corporation was not a foreign investment company but only if such corporation was not a foreign investment company at any time before such period if such corporation is treated as a foreign investment corporation pursuant to subsec. (b)(2), or (2) any amount previously included in the gross income of such taxpayer under sec. 951 (but only to the extent the exclusion of such amount did not result in an exclusion of any other amount from gross income under sec. 959).

**H.J. Res. 266 UP Amdt. 252** **July 21, 1981**
Requiring a study of various savings incentives for retirement.

**H.J. Res. 266 modified UP Amdt. 269** **July 23, 1981**
Extending and revising the targeted jobs credit.

**H.J. Res. 266 UP Amdt. 316** **July 28, 1981**
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**H.R. 4961 UP Amdt. 1135** **July 22, 1982**
Providing for coverage of hospice care under medicare program.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
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**H.R. 6211 UP Amdt. 1469** **Dec. 15, 1982**
Permitting mutual funds to pass through to shareholders tax exempt interest received on obligations.

**Mr. Helms**

**H.R. 4961 UP Amdt. 1113** **July 22, 1982**
Placing fixed time on the increase in the excise tax on cigarettes.

**H.R. 6211 UP Amdt. 1470** **Dec. 15, 1982**
Relating to treatment of certain distributions from a qualified terminated pension plan.

**Mr. Hollings**

**H.J. Res. 266 UP Amdt. 259** **July 22, 1981**
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**H.R. 4961 UP Amdt. 1126** **July 22, 1982**
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**Mr. Huddleston**

**H.J. Res. 266 UP Amdt. 291** **July 24, 1981**
Redefining individuals eligible for earned income credit.

**H.J. Res. 266 UP Amdt. 323** **July 28, 1981**
Providing that the term "recovery property" does not include horses used for racing and horses over 11 years of age at the time the horses were placed in service; that horses shall be depreciated in the same manner as under sec. 167 as in effect for property placed in service on Dec. 31, 1980, and the useful lives of such horses may be determined under sec. 167 as in effect on such date.

**H.R. 6211 UP Amdt. 1476** **Dec. 16, 1982**
Adopting a sense of the Senate resolution stating that the United States undertake a concerted effort to open Japanese markets to U.S. agricultural producers.

**Mr. Jackson**

**H.J. Res. 266 UP Amdt. 299** **July 27, 1981**
Relating to mutual savings banks having capital stock.

**Mr. Jepsen**

**H.J. Res. 266 UP Amdt. 315** **July 28, 1981**
Providing a deduction for adoption of a qualified child by the taxpayer.

**H.R. 4961 UP Amdt. 1102** **July 20, 1982**
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**Mrs. Kassebaum**

**H.R. 4961 UP Amdt. 1101** **July 20, 1982**
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**Mr. Kasten**

**H.R. 4961 UP Amdt. 1126** **July 22, 1982**
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**Mr. Kennedy**

**H.J. Res. 266 UP Amdt. 256** **July 21, 1981**
To increase amounts allowable as credits for investment in qualified industrial and residential facilities.

**H.J. Res. 266 UP Amdt. 267** **July 23, 1981**
Providing targeted tax rate reductions.

**H.J. Res. 266 UP Amdt. 276** **July 23, 1981**
To limit the increase in the unified estate and gift credit ot estates and donors with interests in small farms and businesses.

**H.J. Res. 266 UP Amdt. 288** **July 24, 1981**
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**H.J. Res. 266 UP Amdt. 285** **July 24, 1981**
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**H.J. Res. 266 UP Amdt. 329** **July 29, 1981**
To allow the deduction for one-half the expense of business meals.

**H.R. 4717 UP Amdt. 813** **Dec. 16, 1981**
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**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
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**Mr. Laxalt**

**H.R. 4717 UP Amdt. 816** **Dec. 16, 1981**
Reducing the excise taxes on wagering authorized under State law.

**Mr. Leahy**

**H.J. Res. 266 UP Amdt. 314** **July 28, 1981**
Extending the same one-time capital gains tax exclusion granted to elderly homeowners in 1978 to households in which at least one member is severely handicapped.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
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**Mr. Levin**

**H.R. 4961 UP Amdt. 1128** **July 22, 1982**
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**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**H.R. 6211 UP Amdt. 1478** **Dec. 16, 1982**
Providing additional weeks of Federal supplemental compensation.

**Mr. Lugar**

**H.J. Res. 266 UP Amdt. 262** **July 23, 1981**
Placing manufactured homes in the 1-year property class.

**H.J. Res. 266 UP Amdt. 284** **July 24, 1981**
Clarifying the tax exemption for interest on obligations of volunteer fire departments.

**Mr. McClure**

**H.R. 1553 UP Amdt. No. 5** **Feb. 6, 1981**
Increases the total public debt limit to $1,004,000,000,000, through Sept. 30, 1981.

**Mr. Matsunaga**

**H.J. Res. 266 UP Amdt. 308** **July 28, 1981**
Providing that at-risk rules not apply to certain energy property.

**Mr. Mattingly**

**H.J. Res. 266 UP Amdt. 266** **July 23, 1981**
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**H.R. 4961 UP Amdt. 1116** **July 22, 1982**
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**H.R. 6211 UP Amdt. 1466** **Dec. 15, 1982**
Allowing a business deduction for certain conventions on cruise ships and reinstating the convention reporting requirement.

**Mr. Melcher**

**H.J. Res. 266 UP Amdt. 311** **July 28, 1981**
Providing for maximum rate of interest on certain transfers between related parties.

**H.J. Res. 265 UP Amdt. 432** **Sept. 25, 1981**
Providing that none of the funds authorized or to be appropriated under any act may be used to carry out a school lunch program under the National School Lunch Act under which the goal in effect as of Sept. 25, 1981, of providing one-third of the recommended dietary allowances of nutrients for children as established by the National Academy of Sciences is modified.

**H.J. Res. 265 UP Amdt. 435** **Sept. 28, 1981**
Directing the President to consult with the Governors of the Federal Reserve System for the purpose of modifying the Board of Governors' monetary policy to significantly reduce interest rates within the next 90 days.

**H.R. 4717 UP Amdt. 815** **Dec. 16, 1981**
Providing a cap of 7 percent on the amount of interest that can be imputed by IRS on the sale of nondepreciable property up to $2 million in value.

**H.R. 6211 UP Amdt. 1477** **Dec. 16, 1982**
Providing for a study by Treasury on the tax treatment of travel and transportation expenses of construction workers at job sites away from home.

**Mr. Metzenbaum**

**H.J. Res. 266 UP Amdt. 231** **July 16, 1981**
Limiting the size of tax-exempt savings certificates to not greater than $500.

**H.R. 4717 UP Amdt. 809** **Dec. 16, 1981**
Limiting the use of tax-exempt industrial development bonds.

**H.J. Res. 266 UP Amdt. 296** **July 24, 1981**
Providing for credit for certain household and dependent care expenses.

**H.R. 4961 UP Amdt. 1106** **July 21, 1982**
Providing that the provision allowing medicaid copayments shall not apply to emergency care.

**H.R. 4961 UP Amdt. 1131** **July 22, 1982**
Providing that proposed increases in the unemployment tax shall not become effective until such time as a program has been enacted providing for 13 additional weeks of unemployment compensation for workers who have exhausted their eligibility for regular and extended benefits.

**H.R. 4961 UP Amdt. 1153** **July 22, 1982**
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**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Mitchell**

**H.J. Res. 266 modified UP Amdt. 303** **July 27, 1981**
Providing inventory reform for small business.

**H.R. 4961 UP Amdt. 1119** **July 22, 1982**
Providing targeted rate schedules to replace the across-the-board tax cuts enacted by the Economic Recovery Act of 1981.

**Mr. Moynihan**

**H.J. Res. 266 UP Amdt. 221 July 15, 1981**
Providing for borrowing by the Old-Age and Survivors Insurance Trust Fund from the Disability Insurance Trust Fund or Hospital Insurance Trust Fund.

**H.J. Res. 266 UP Amdt. 263 July 23, 1981**
Allowing traders on floor of national securities exchange known as "specialists" to continue to use the "30-day-lookback" provisions of present law.

**H.J. Res. 266 UP Amdt. 273 July 23, 1981**
Providing transition rules for the tax straddles provisions.

**H.R. 4331 UP Amdt. 486 Oct. 15, 1981**
Requiring counterfeit-proof social security cards.

**H.R. 4331 UP Amdt. 487 (for Levin and Dole) Oct. 15, 1981**
Requiring that the statutory deadline for implementing AFDC home health aide demonstration projects be met for projects in at least 7 States.

**H.R. 4961 UP Amdt. 1148 July 22, 1982**
Relating to possession tax credit and income tax liability incurred to U.S. possessions.

**Mr. Murkowski**

**H.R. 4961 UP Amdt. 1118 July 22, 1982**
Providing that oil produced by wholly owned subsidiaries of Alaska Native corporations constitutes exempt Indian oil for purposes of the crude oil windfall profit tax.

**H.R. 6211 UP Amdt. 1459 Dec. 15, 1982**
Relating to exceptions for dependents' requirement for filing income tax returns.

**Mr. Nickles**

**H.R. 4961 UP Amdt. 1125 July 22, 1982**
Exempting interest payments of $100 or less from the withholding requirements.

**Mr. Nunn**

**H.J. Res. 442 UP Amdt. 442 Sept. 29, 1981**
Making the individual income tax reductions provided in the Economic Recovery Tax Act of 1981 with respect to taxable years beginning in 1982, 1983, or thereafter, contingent on the amount of budget costs.

**H.R. 4961 UP Amdt. 1151 July 22, 1982**
Providing for disclosure of returns and return information for use in criminal investigations.

**H.R. 7093 UP Amdt. 1413 Dec. 3, 1982**
Extending the effective date of continued payment of disability benefits and requiring that complete medical history be obtained prior to making a final determination.

**Mr. Packwood**

**H.J. Res. 266 UP amdt. 246 July 20, 1981**
Allowing the deduction for charitable contributions to be allowed for individuals who do not itemize deductions.

**H.J. Res. 266 UP Amdt. 290 July 24, 1981**
Relating to the taxable income of a "principal campaign committee" of a candidate for election to Congress.

**H.R. 4961 UP Amdt. 1133 July 22, 1982**
Permitting higher limits for housing loans by pension plans.

**Mr. Pell**

**H.R. 4331 UP Amdt. 480 Oct. 14, 1981**
Requiring the Comptroller General to undertake a study of SSA to determine the management efficiency, productivity and technical capacities of the Administration, and the extent of current information of the characteristics of recipients.

**H.R. 7093 UP Amdt. 1413 Dec. 3, 1982**
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**Mr. Percy**

**H.R. 4961 UP Amdt. 1150 July 22, 1982**
Relating to transitional rules for mergers and acquisitions.

**Mr. Pressler**

**H.R. 4961 UP Amdt. 1152 July 22, 1982**
Allowing the investment tax credit for soil and water conservation expenditures.

**Mr. Proxmire**

**H.J. Res. 265 UP Amdt. 441 Sept. 29, 1981**
Increasing the public debt limit to $995 billion.

**Mr. Pryor**

**H.R. 4961 UP Amdt. 1147** **July 22, 1982**
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**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
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**H.R. 6211 UP Amdt. 1468** **Dec. 15, 1982**
Eliminating the excise tax increase on trucks and maintaining current gross weight, length and width limitations.

**Mr. Quayle**

**H.J. Res. 266 UP Amdt. 279** **July 24, 1981**
Increasing to $40,000 the expenditures per dwelling unit of low-income housing eligible for 5-year amortization in certain situations providing for sale of the unit to tenants.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
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**Mr. Riegle**

**H.J. Res. 266 modified UP Amdt. 234** **July 17, 1981**
To reduce corporate income tax rates, tabled.

**H.J. Res. 266 UP Amdt. 298** **July 27, 1981**
To accelerate the deduction for two-income married couples.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
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**Mr. Roth**

**H.J. Res. 266 UP Amdt. 319** **July 28, 1981**
Restoring declining balance rate on structures to 175 percent on a phased-in basis.

**H.J. Res. 266 UP Amdt. 324** **July 28, 1981**
Modifying the investment tax rules applicable to railroad rolling stock.

**H.R. 6211 UP Amdt. 1462** **Dec. 15, 1982**
Excluding from gross income the amount of a student loan forgiven by a hospital in exchange for the student's meeting post-graduation work requirements with the hospital.

**Mr. Rudman**

**H.J. Res. 266 UP Amdt. 322** **July 28, 1981**
Providing a credit against tax for certain home heating costs.

**Mr. Sarbanes**

**H.R. 6211 UP Amdt. 1474** **Dec. 15, 1982**
Including business development companies in the definition of regulated investment companies.

**Mr. Sasser**

**H.J. Res. 266 UP Amdt. 278** **July 23, 1981**
Simplifying the excise tax provisions relating to certain sporting goods.

**H.J. Res. 266 UP Amdt. 281** **July 24, 1981**
Expressing the sense of the Senate that the Senate Finance Committee report a bill to the Senate authorizing interfund borrowing or such other provisions as may be required by Nov. 15, 1981.

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
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**Mr. Schmitt**

**H.J. Res. 266 UP Amdt. 228** **July 16, 1981**
Limiting the period for which certificates may be offered to 15 months.

**Mr. Specter**

**H.J. Res. 266 UP Amdt. 239** **July 17, 1981**
Increasing the amount of compensation which may be taken into account under a Keogh plan to $200,000.

**H.R. 4961 UP Amdt. 1115** **July 22, 1982**
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**Mr. Stafford**

**H.R. 7093 UP Amdt. 1413** **Dec. 3, 1982**
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**Mr. Stevens**

**H.J. Res. 266 UP Amdt. 247 — July 20, 1981**
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**H.J. Res. 266 UP Amdt. 289 — July 24, 1981**
Providing for an investment tax credit for theatrical productions and game shows.

**S. 1946 UP Amdt. 802 — Dec. 16, 1981**
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**H.R. 4961 UP Amdt. 1109 — July 21, 1982**
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**H.R. 4961 UP Amdt. 1122 — July 22, 1982**
Clarifying the status of certain amateur athletic organizations.

**H.R. 4961 UP Amdt. 1141 — July 22, 1982**
Providing that the amendments made by sec. 209 (sec. 189 made applicable to certain corporations for nonresidential real property) shall apply to taxable years beginning after Dec. 31, 1982, with respect to construction which commences after such date, but shall not apply to Alaska Natural Gas Transportation System (15 U.S.C. sec. 719) and its related facilities.

**H.R. 6211 UP Amdt. 1459 — Dec. 15, 1982**
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**Mr. Symms**

**H.J. Res. 266 UP Amdt. 287 — July 24, 1981**
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**H.J. Res. 266 UP Amdt. 312 — July 28, 1981**
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**H.J. Res. 266 UP Amdt. 313 — July 28, 1981**
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**H.R. 4961 UP Amdt. 1137 — July 22, 1982**
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**H.R. 6211 UP Amdt. 1450 — Dec. 15, 1982**
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**Mr. Thurmond**

**H.R. 4961 UP Amdt. 1136 — July 22, 1982**
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**H.R. 4961 UP Amdt. 1112 — July 22, 1982**
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**H.R. 7093 UP Amdt. 1413 — Dec. 3, 1982**
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**Mr. Tower**

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**Mr. Wallop**

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- Conscientious objectors' tax payments to be spent for nonmilitary purposes if elected, S. 880.
- Declaratory judgments for:
  - Extended payments, UP amdt. 805 to H.R. 4717.
  - Special use valuation, UP amdt. 805 to H.R. 4717.
- Disclaimers, tax treatment of, S. 1983.
- Exemption increased, S. 360, S. 392, S. 395, S. 519, S. 858, S. 888, S. 1332, com. amdt. and UP amdt. 276 to H.J. Res. 266, H.R. 4242.
- Extended payment, qualifications liberalized, S. 2141.
- Fair market value, procedure for determining, S. 1733.
- Generation skipping transfer tax:
  - Repealed, S. 1695.
  - Transitional rules delayed, UP amdt. 313 to H.J. Res. 266, UP amdt. 1450 to H.R. 6211.
- Indian tribal governments, deduction for contributions to, S. 1298, com. amdt. to H.R. 5470.
    - Alaska Native corporations deleted from above provision, UP amdt. 1390 to H.R. 5470.
- Installment payments permitted, S. 1734.
- Interest rates on extended payments reduced, S. 858, S. 888.
- Kunhardt, Dorothy Meserve, credit against estate tax imposed, UP amdt. 233 to H.J. Res. 266.
- Land donations to the Government, tax credit, S. 3024.
- Marital deduction:
  - $750,000, S. 574.
  - Heirs other than spouse to be eligible, S. 574.
  - Unlimited, S. 360, S. 392, S. 395, com. amdt. and amdt. 287 to H.J. Res. 266, H.R. 4242.
- Parental or handicapped relative care trusts, S. 1378.
- Payment of tax, judicial forum for extension of time, UP amdt. 312 to H.J. Res. 266.
- Rates reduced, S. 395, H.R. 4242.
- Repealed, S. 404, UP amdt. 259 to H.J. Res. 266.
- Special valuation of farm property, S. 23, S. 360, S. 392, S. 395, S. 557, S. 612, S. 858, S. 888, S. 1332, S. 1334, com. amdt. and amdt. 283 to H.J. Res. 266, H.R. 4242, S. 2639.
- Stock, accumulations to redeem, permitted prior to death, S. 2141.
- Technical changes, S. 2479, S. 2882.
- Unified credit increased, S. 392, com. amdt. to H.J. Res. 266, H.R. 4242.

**Estimated income tax** ( *see* Income taxes).

**Excelsior United Methodist Church, Excelsior, Minn.:**
- For the relief of, S. 2640.

**Excise taxes:**
- Airway users tax increased, S. 1047, S. 1272, com. amdt. to H.R. 4961.
  - Helicopters used for exploration exempted, UP amdt. 1109 to H.R. 4961.
  - Noncommercial aviation, reduced tax when fund exceeds $500 million, UP amdt. 1102 to H.R. 4961.
- Child support tax on absent parents, S. 2437.
- **Cigars and cigarettes:**
  - Cigarettes, tax increased, S. 1610, com. amdt. and amdts. 1965-1971 to H.R. 4961.
    - Above provision deleted from H.R. 4961, amdt. 1972 to H.R. 4961.
    - Extension of time for payment of taxes, UP amdt. 1352 to H.R. 6056.
    - Limit above provision, UP amdt. 1112 to H.R. 4961.
    - Sunset above provision on 9-30-85, UP amdt. 1113 to H.R. 4961.
  - Cigars, large, tax base modified and rate reduced, S. 1236.
- Coal, increased tax, S. 1922, H.R. 5159, UP amdt. 798 to H.R. 5159.
- **Communications tax:**
  - Indian tribal governments exempted, S. 1298, com. amdt. to H.R. 5470.
  - Telephone excise taxes:
    - Broadened exemption for common carriers and communications companies, S. 2883.
    - Increased, com. amdt. to H.R. 4961.
    - (Above provision deleted from H.R. 4961, UP amdt. 1114 to H.R. 4961.)
- Crude oil imports, S. 681, S. 1707.
- Crude oil imports from Libya, S. 1738.
- Determination letters, excise tax imposed on failures to adhere to conditions relating to independent management of the assets of multiemployer pension plans, H.R. 7094, com. amdt. to H.R. 7094.
- Distilled spirits:
  - Rum, excise tax receipts to be given to Puerto Rico and Virgin Islands, S. 2232.
- **Highway motor vehicle tax:**
  - Bloodmobiles exempted, S. 2987.
  - Indian tribal governments exempted, S. 1298, com. amdt. to H.R. 5470.
    - Alaska Native corporations deleted from above provision, UP amdt. 1390 to H.R. 5470.
  - Trailers used for farming purposes exempted, S. 1898.
- Highway taxes extended, S. 841, UP amdt. 487 to H.R. 4331, S. 2315, S. 2932, UP amdt. 1389 to H.R. 5470, H.R. 6211, com. amdt. and UP amdts. 1441 and 1468 to H.R. 6211.
- **Manufacturers' tax:**
  - Airbags, tax imposed on automobiles not employing, S. 1887.
  - Automobiles, imported, additional tax imposed, S. 2139.

**Excise taxes:—Continued**
- **Manufacturer's tax:—Continued**
  - Buses, refunds, broadened conditions to obtain, S. 770, S. 1884, H.R. 4961, UP amdt. 805 and House amdt. to H.R. 4717, .
  - Indian tribal governments exempted, S. 1298, com. amdt. to H.R. 5470.
    - Alaska Native corporations deleted from above provision, UP amdt. 1390 to H.R. 5470.
  - Parts or accessories for light-duty trucks, exemption from, S. 1972.
  - Sporting goods:
    - Artificial baits defined, S. 599, com. amdt. to H.R. 4577.
    - Fishing tackle, change of date for collection of taxes, S. 711.
    - Gunsmiths, custom, exempted from, UP amdt. 278 to H.J. Res. 266.
    - Recreational boats and accessories, tax imposed, com. amdt. to H.R. 4961.
    - Shells, handloaded, exempted from, UP amdt. 278 to H.J. Res. 266.
  - Tires, tubes, and tread rubber:
    - Highway tires, graduated tax, Com. amdt. to H.R. 6211.
    - Highway tires, tax repealed on 100 lbs. or less, H.R. 6211.
    - Laminated tires, tax repealed, H.R. 6211, com. amdt. to H.R. 6211.
    - Time for payment of tax, S. 1496.
    - Tubes, tax repealed, H.R. 6211.
    - Tread rubber, graduated tax, com. amdt. to H.R. 6211.
    - Tread rubber, tax repealed on 100 lbs. or less, H.R. 6211.
  - Trailers used for farming purposes exempted from, S. 1898.
  - Truck parts, tax repealed, H.R. 6211, com. amdt. to H.R. 6211.
  - Trucks and trailers:
    - Heavy vehicle graduated use tax, H.R. 6211, com. amdt. to H.R. 6211.
    - Tax increased, H.R. 6211, com. amdt. to H.R. 6211.
    - (Tax-increase provision listed above not to apply to livestock-carrying trucks or trailers, UP amdts. 1449 and 1473 to H.R. 6211.)
    - (Tax-increase provision listed above phased in for independent owner-operators, UP amdt. 1473 and amdt. 5600 to H.R. 6211.)
    - (Tax-increase provision listed above reduced, amdt. 5600 to H.R. 6211.)
    - (Tax-increase provision listed above deleted, UP amdt. 1468 to H.R. 6211.)
    - Tax liability at time of first retail sale, S. 1320, H.R. 6211, com. amdt. to H.R. 6211.
    - Tax repealed, S. 1179.
- **Occupational tax repealed for:**
  - Manufacturers of stills producing alcohol for fuel use, S. 328.
  - Wagering, S. 483.
- **Special fuels tax:**
  - Buses, intercity, local, and school, exempted from, S. 448.
    - Increased, H.R. 6211, com. amdt. to H.R. 6211.
    - Exemptions from above increases, H.R. 6211, com. amdt. to H.R. 6211.
    - Striking the proposal increasing gasoline taxes, UP amdt. 1441 to H.R. 6211.
    - Termination after 9-30-88, H.R. 6211.
    - Termination after 9-30-89, com. amdt. to H.R. 6211.
  - Indian tribal governments exempted, S. 1298, com. amdt. to H.R. 5470.
    - Alaska Native corporations deleted from above provision, com. amdt. to H.R. 5470.
  - Taxicabs exempted, S. 1830, S. 2197.
- **Wagering tax:**
  - Reduced, UP amdt. 816 to H.R.4717.
  - Repealed, S. 483.
- **Waterway users tax:**
  - Applicable to Tennessee-Tombigbee Waterway, S. 1341.
  - Uniform national user fees for use of U.S. ports and waterways, S. 1586, S. 2217.
- **Windfall profits tax:**
  - Alaska Native corporation, clarification of exemption, com. amdt. and UP amdt. 1118 to H.R. 4961.
  - Charitable organizations, medical research, S. 3078.
  - Child care agencies, oil produced from interests, exempted, S. 307, UP amdt. 222 to H.J. Res. 266, H.R. 4242.
  - Front-end oil exempted, S. 645.
  - Heavy oil:
    - Exempted from tax, S. 1443.
    - Phase out of tax, amdt. 510 and UP amdt. 258 to H.J. Res. 266.
  - Independent producer defined, com. amdt. to H.R. 6056.
  - Independent producers, exemption from tax on first 1,000 barrels of daily production, S. 85, S. 166.
  - Local ad valorem taxes deductible, S. 700, S. 753.
  - Newly discovered oil:
    - Exempted from tax, S. 88.
    - Phase out of tax, amdt. 509 and UP amdts. 257 and 261 to H.J. Res. 266.
    - Reduced rate of tax, com. amdt. to H.J. Res. 266, H.R. 4242.
    - Repeal of tax rate reduction, amdt. 567 and UP amdt. 440 to H.J. Res. 265, amdt. 581 to H.R. 4331, S. 1905, S. 2746.
  - Repealed, S. 87.
  - Royalty owner's exemption:
    - Credit equal to first $2,500 of liability, com. amdt. to H.J. Res. 266, H.R. 4242.
    - First 2 barrels of daily production, 1982-84, rising to 4 barrels thereafter, H.R. 4242.
    - First 10 barrels of daily production, S. 19.
    - First 1,000 barrels of daily production, S. 85, amdt. 494 and UP amdt. 254 to H.J. Res. 266.
    - Repeal of tax rate reduction, amdt. 567 and UP amdt. 440 to H.J. Res. 265, S. 1905, S. 2746.
    - Total, S. 90, S. 166.
    - Trusts, certain, included in exemption, com. amdt. to H.R. 6056.
  - Special State taxes, tax credit for payment, S. 1793.

**Excise taxes:—Continued**
**Windfall profits tax:—Continued**
Standby revenue recycling authority provided for the President, S. 1354.
State share of Federal royalties exempted from, S. 700, S. 753.
Stripper well oil:
5 barrel per day exemption, S. 673.
Exempted from tax, S. 91, S. 166, H.R. 4242.
Repeal of tax rate reduction, amdt. 567 and UP amdt. 440 to H.J. Res. 265, S. 1905.
TAPS adjustment repealed, com. amdt. to H.R. 4961.
Tertiary oil:
Exempted from tax, S. 89.
Phase out of tax, amdt. 510 and UP amdt. 258 to H.J. Res. 266.
Tribal severance taxes deductible, S. 700, S. 753.

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**Federal Communications Commission:**
Allocation of channels, rules modified, UP amdt. 1124 to H.R. 4961.

**Federal Insurance Contributions Act:**
Daughters of Charity exempted, amdt. 1964 and UP amdt. 1123 to H.R. 4961.
Reduced for older workers, S. 3010.

**Federal National Mortgage Association:**
Net operating loss treatment modified, S. 1883, H.R. 4717, UP amdt. 805 and House amdt. to H.R. 4717.

**Federal revenues:**
Reductions prohibited without spending reductions, S. Con. Res. 7.

**Federal Unemployment Tax Act** (*see* Unemployment taxes).

**Finance Committee:**
Expenditures authorized, S. Res. 25, S. Res. 291 (sec. 11 of S. Res. 333, a Rules Committee measure not before the Finance Committee).
Printing of committee history authorized, S. Res. 26.
Required reductions in budget authority and appropriations, S. Con. Res. 9, S. Con. Res. 19, H. Con. Res. 115, S. Con. Res. 92, UP amdts. 963, 964, 972-975, 984, 993, 997, and 998 to S. Con. Res. 92.

**Financial institutions:**
At risk rules modified, S. 683, com. amdt., amdt. 495, and UP amdts. 307 and 308 to H.J. Res. 266, H.R. 4242.
Bad debt deductions of commercial banks, rules modified, com. amdt. to H.R. 5573.
Limitation on additions to bank loan loss reserves, amdt. 519 and UP amdt. 309 to H.J. Res. 266.
Loans secured by stock in cooperative housing corporations permitted to be bought and sold on the secondary mortgage market, S. 885.
Mutual savings banks with capital stock, bad debt deduction of 40%, UP amdt. 299 to H.J. Res. 266.
Personal holding companies, modified tax treatment, S. 644, H.R. 4961, UP amdt. 805 and House amdt. to H.R. 4717.
President to insure adequate credit, sense of Senate, UP amdt. 310 to H.J. Res. 266.
Regulated futures contracts, rules modified, H.R. 6056, com. amdt. and conf. amdt. to H.R. 6056.
Reorganization rules modified, UP amdt. 277 to H.J. Res. 266.
Thrift partnerships, clarification of taxation, S. 1828.
Withholding of savings account interest required of financial institutions, com. amdt. to H.R. 4961.
Above provision deleted from H.R. 4961, amdts. 1960 and 1983, and UP amdt. 1126 to H.R. 4961.
Cooperatives patronage dividends exempted, UP amdt. 1130 to H.R. 4961.
Financial institutions exempted from above provision, UP amdt. 1128 to H.R. 4961.
Postponement of expanded informational reporting, UP amdt. 1483 to H.R. 6211.

**Foundations** (*see* Private foundations).

**Fraud** (*see* Internal Revenue Service).

**Fringe benefits** (*see* IRS: Prohibited from issuing new regulations, etc.).

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**Games, William J.:**
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**General Educational Fund, Inc., Burlington, Vt.:**
For the relief of, S. 743.

**Gift taxes:**
Annual reporting permitted, S. 955, H.R. 4242.
Conscientious objectors' tax payments to be spent for nonmilitary purposes if elected, S. 880.
Disclaimers, tax treatment of, S. 1983.
Exclusion increased, S. 360, S. 392, S. 395, S. 1332, com. amdt. and UP amdt. 259 to H.J. Res. 266, H.R. 4242.
Generation-skipping transfer provisions delayed, UP amdt. 1450 to H.R. 6211.
Indian tribal governments, deduction for contributions to, S. 1298, com. amdt. to H.R. 5470.
Rates reduced, H.R. 4242.
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Unified credit increased, S. 392, com. amdt. to H.J. Res. 266, H.R. 4242.
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**Grace Baptist Church:**
For the relief of, S. 2519.

## H

**Harrison, Henry Ford:**
- For the relief of, S. 2152.

**Highway trust fund:**
- Excise taxes extended, S. 841, UP amdt. 487 to H.R. 4331, S. 2315, S. 2932, UP amdt. 1389 to H.R. 5470, H.R. 6211, com. amdt. and UP amdts. 1441 and 1468 to H.R. 6211.
- Expeditious work required of administrators of Highway Trust Fund, sense of Senate resolution, UP amdt. 1463 to H.R. 6211.
- Limitation on obligations, UP amdt. 193 to S. 1377.
  - Deletes above provision, UP amdt. 177 to S. 1377.
- Mass Transit Account, H.R. 6211, com. amdt. and UP amdts. 1441 and 1468 to H.R. 6211.
- Minimum apportionment for States:
  - Use of portion specified, amdt. 4947 to S. 3043 (an Environment and Public Works measure not referred to Finance).
- Steel used in construction of highways to be manufactured in U.S., amdt. 4946 to S. 3044.

## I

**Impoundment Control Act:**
- Congressional veto required for rescissions proposed by the President, amdts. 569 and 570, and UP amdt. 438 to H.J. Res. 265.

**Income taxes:**
- **Accounting methods:**
  - Accounting rules simplified, S. 578, S. 1180, com. amdt. to H.J. Res. 266, H.R. 4242, S. 1985.
  - Accrual method of accounting:
    - Certain debts to accrue only when they are paid, S. 2985 com. amdt. to H.R. 4961.
    - Corporate joint ventures in farming, S. 1923.
  - Accrual of taxes, limitation on acceleration not to apply to certain taxpayers, H.R. 4961, House amdt. to H.R. 4717.
  - Cash accounting method permitted for certain companies and partnerships, S. 1240, S. 1310, S. 1632, S. 1829.
  - Completed contract method, modification of, S. 2622, S. 2690, com. amdt. to H.R. 4961.
  - Inventory rules relating to "below cost sales" modified, S. 578, amdt. 513 to H.J. Res. 266.
  - LIFO provisions modified, S. 1985.
  - LIFO provisions postponed 1 year, S. 1839, H.R. 4717, UP amdt. 805 and House amdt. to H.R. 4717.
- **Capital gains and losses:**
  - Broadcast property, involuntary conversion rules modified, S. 499, UP amdt. 805 to H.R. 4717.
  - Depressed area, sale of business, rules liberalized, S. 1240.
  - Enterprise zones, taxes eliminated or reduced, S. 1310, S. 1829, S. 2298, com. amdt. to H.R. 7094.
  - Farmland development sale, rollover of gain, S. 1713.
  - Holding period:
    - Eliminated, S. 1172, S. 2473, S. 2530.
    - Reduced to 6 months, H.R. 4242, amdt. 2030 and UP amdt. 1249 to H.J. Res. 520, com. amdt. to H.R. 1524, com. amdt. to H.R. 4961.
  - Home sale:
    - Exclusion extended to severely handicapped, UP amdt. 314 to H.J. Res. 266.
    - Increased exclusion, H.R. 4242.
    - Replacement period extended to 2 years, H.R. 4242.
  - Indexing of certain capital assets, UP amdt. 1117 to H.R. 4961.
  - Indexing of rates, S. 711.
  - Long-term gain deduction repealed, S. 2817, S. 2887.
  - Loss deductibility rules revised, S. 2473, S. 2530.
  - Pinon County, sale of land to Federal Government, deferral of tax on gain, S. 1933.
  - Plant certificates, long-term capital gains treatment on sale and purchase, S. 2257.
  - Residence sale, armed forces members allowed additional time to reinvest proceeds, S. 257, S. 1156.
  - Rollover accounts, tax deferral, S. 457, S. 1097, S. 1140, S. 1576.
  - Sale-leaseback conversions defined, S. 3045.
  - Straddles, certain, capital gains rules revised, S. 626, S. 1432, com. amdt., amdt. 514, and UP amdt. 263 to H.J. Res. 266, H.R. 4242.
  - Straddles eliminated, UP amdt. 83 to S. Con. Res. 19.
  - Tax rate:
    - Alternative rate for corporations reduced, S. 75, S. 889, S. 2447, S. 2530.
    - Maximum rate of 20% on long-term gains, com. amdt. and UP amdt. 259 to H.J. Res. 266.
    - Reduced, S. 75, S. 145, S. 394, UP amdt. 223 to H.J. Res. 266.
    - Reduced for investments in certain small businesses, S. 889.
- **Corporations:**
  - Accelerated tax payments, com. amdt. to H.R. 4961.
  - Accrual method of accounting for joint ventures in farming, S. 1923.
  - Accumulated earnings, increased permissible amount, S. 360, com. amdt. to H.J. Res. 266, H.R. 4242.
  - Bankruptcy tax coordination, S. 2688.
  - Bonds, corporate, amortization of original issue, revised rules, com. amdt. to H.R. 4961.
  - Capital gains, alternative tax rate reduced, S. 75, S. 889, S. 2447, S. 2530.
  - Charitable contributions:
    - Computers donated to primary and secondary schools, increased deduction, S. 2281, H.R. 5573, com. amdt. to H.R. 5573.
    - Dividends contributed at request of shareholder, deduction from pre-tax earnings, S. 1834.
    - Research equipment to colleges, increased deduction, com. amdt. to H.J. Res. 266, H.R. 4242.
    - 10% maximum deduction, UP amdt. 288 to H.J. Res. 266.
    - 30% deduction for contributions of computers, S. 2281.
    - 30% deduction for contributions of historical film to educational institutions, S. 940.
  - Construction period interest and taxes, rules modified, com. amdt. and UP amdts. 1134 and 1141 to H.R. 4961.

**Income taxes:—Continued**

**Corporations:—Continued**

- Cooperative housing corporations, rules revised, S. 1671, S. 1763, S. 1764.
- DISC's (domestic international sales corporations):
  - Farm cooperative members permitted to form DISC's, S. 2199.
- Distributions in redemption of stock, rules modified, S. 2547.
- Distributions of appreciated property, tax treatment modified, S. 2687.
- Enterprise zone corporations, urban and rural, reduced taxes, S. 1310, S. 1829, S. 2298, com. amdt. to H.R. 7094.
- Estimated taxes, large corporations required to be at least 80% current, UP amdt. 330 to H.J. Res. 266.
- Export Sales Corporations established, S. 2708.
- Financial institutions (*see* separate listing).
- Foreign corporations, current taxation of foreign oil and gas nonextraction income, com. amdt. to H.R. 4961.
- Foreign subsidiaries, repeal of tax deferral on income, S. 523.
- Foreign tax credit for taxes paid overseas replaced with a deduction, S. 523.
- Leasing provisions (see Income taxes: Deductions: Depreciation and amortization).
- LIFO recapture, deferral of effective date, H.R. 4717, UP amdt. 805 and House amdt. to H.R. 4717.
- Merger and acquisition rules modified, com. amdt. to H.R. 4961, UP amdt. 1351 to H.R. 6056.
  - Current mergers exempted, UP amdts. 1139 and 1150 to H.R. 4961.
- Minimum tax, sense of Senate resolution requesting study, S.Res. 284.
- Minimum tax preferences, reduction, com. amdt. to H.R. 4961.
- Partial liquidations, tax treatment modified, S. 2687.
- Personal holding companies, certain finance companies excepted from definition, S. 644, H.R. 4961, UP amdt. 805 and House amdt. to H.R. 4717.
- Possessions credit limitation, com. amdt., amdt. 1946, and UP amdt. 1148 to H.R. 4961.
- Reorganization, discount obligations issued, rules modified, conf. amdt. to H.R. 6056.
- Stock, modification of treatment for purchase of own, S. 2689.
- Stock purchases by corporations, rules modified, H.R. 4961, conf. amdt. to H.R. 6056.
- Subchapter S corporations:
  - Increase in maximum number of shareholders permitted, S. 360, S. 1240, com. amdt. to H.J. Res. 266, H.R. 4242, S. 2141, S. 2350, H.R. 6055, com. amdt. to H.R. 6055.
  - Passive investment rules modified, S. 2350, H.R. 6055, com. amdt. to H.R. 6055.
  - Subchapter S Revision Act of 1982, H.R. 6055, com. amdt. to H.R. 6055.
  - Successive income beneficiaries permitted in qualified trusts, UP amdt. 260 to H.J. Res. 266.
  - Taxable year requirements modified, conf. amdt. to H.R. 6056.
- Tax rates:
  - Flat rate, study required, S. 2376.
  - Indexed, S. 711.
  - Reduced, S. 360, S. 394, UP amdt. 82 to S. Con. Res. 19, S. 1319, amdt. 490 and UP amdts. 234 and 238 to H.J. Res. 266, H.R. 4242.

**Credits:**

- Adoption expenses, S. 1580.
- Airbags in automobiles, credit to manufacturer, S. 1887.
- Armed Forces training, compensation paid employees while participating, S. 713.
- Automobiles, purchase of:
  - American-made, S. 200, S. 674.
  - Automobiles from companies with substantially increased fuel economy, S. 973.
- Charitable contributions:
  - Agricultural products to tax-exempt organizations, S. 1352.
  - Artistic compositions, S. 852.
  - Rural enterprise zones, S. 1829.
- Child and dependent care credit:
  - Converted to a deduction, S. 2817, S. 2887.
  - Increased, S. 771, S. 888.
- Commuter highway vehicles, S. 239.
- Compensation paid certain employees with precollege math or science teaching certificates, S. 2738.
- Dependent and child care credit:
  - Increased and made refundable, S. 771, S. 1478, UP amdts. 296 and 297 to H.J. Res. 266.
  - Limited, UP amdt. 321 to H.J. Res. 266.
- Earned income credit:
  - Armed forces members not required to maintain residence in U.S. to remain eligible, S. 256.
  - Increased, S. 394, S. 1319, UP amdts. 259 and 267 to H.J. Res. 266.
  - Limited to citizens or aliens with permanent residence, S. 1471, UP amdt. 291 to H.J. Res. 266.
- Elderly dependents, S. 1378, S. 1581, S. 2424.
- Elderly tax credit:
  - Increased, S. 449, UP amdt. 285 to H.J. Res. 266.
  - Repealed, S. 2817, S. 2887.
- Employment taxes paid, certain, UP amdt. 236 to H.J. Res. 266.
- **Energy credit** (*see also* Investment tax credit):
  - Alcohol fuels, com. amdt. to H.R. 6211.
  - Anaerobic digestion equipment, delayed expiration, S. 2766.
  - Biomass, fuel produced from, S. 1190.
  - Buses, replacement of intercity, S. 2508.
  - Chlor-alkali cell modifications, S. 2151, UP amdt. 1453 to H.R. 6211.
  - Cogeneration credit extension, S. 2549.
  - Commercial equipment and facilities added, S. 1288, S. 1323, amdt. 487 and UP amdt. 255 to H.J. Res. 266.
  - Existing credits to remain unchanged, sense of Senate resolution, S. Res. 232.
  - Expiration dates extended, S. 1323, S. 1816, S. 2937.
  - Fishing vessels, fuel-saving equipment, S. 1961.
  - Geothermal energy, clarification of definition, S. 1684, S. 1960.
  - Increased, S. 1288, amdt. 487 and UP amdt. 255 to H.J. Res. 266, S. 1816.
  - Indexation of credit, S. 1323.
  - Public utilities, S. 1517.

- **Income taxes:—Continued**
  - **Credits:—Continued**
    - **Energy credit:—Continued**
      - Rental housing, S. 1323, amdt. 487 and UP amdt. 255 to H.J. Res. 266.
      - Repealed, S. 2817, S. 2887.
      - Sailpower on vessels, S. 1356.
      - Shale oil equipment, definition broadened, S. 725.
      - State and local loan programs, limitations modified, S. 1449.
      - Woodburning stoves, H.R. 4242, S. 2163.
    - Energy impact mitigation contributions, S. 1731.
    - Enterprise zones:
      - Conversion or rehabilitation of commercial, industrial, or rental housing, S. 2298, com. amdt. to H.R. 7094.
      - Wages, S. 2298, com. amdt. to H.R. 7094.
      - Wages paid CETA employees, S. 1310.
    - ESOP's (see separate listing).
    - Fire prevention equipment installed in certain buildings, S. 878.
    - Foreign tax credit modifications, S. 523, com. amdt. to H.R. 4961.
    - Fuel produced from biomass, S. 1190.
    - Home heating costs, certain, S. 329, amdts. 506 and 521 and UP amdt. 322 to H.J. Res. 266..
    - Home purchase, S. 790, S. 2270.
    - Homemakers, credit for hiring, S. 153.
    - Household and dependent care credit increased, S. 771, S. 1478, UP amdt. 296 to H.J. Res. 266.
    - Household and dependent care services provided by employers, S. 1478, UP amdt. 296 to H.J. Res. 266.
    - Interest, dividends, or patronage dividends, credit for tax withheld, conf. amdt. to H.R. 6056.
    - Investment accounts, S. 1300.
    - **Investment tax credit:**
      - At risk rules modified, S. 683.
      - Basis of assets, reduction, com. amdt. to H.R. 4961.
      - (Above provision deleted from H.R. 4961, amdt. 1961 and UP amdt. 1116 to H.R. 4961.
      - Carribean Basin nations, qualifying property, S. 2237, H.R. 7397, com. amdt. to H.R. 7397.
      - Carryback period increased to 6 years, S. 1014.
      - Coal-burning facilities used by utilities, increased credit, S. 1252.
      - Denied for goods manufactured abroad, S. 2969.
      - Energy control systems, automatic, S. 475.
      - Enterprise zones, capital investments in personal property, S. 2298, com. amdt. to H.R. 7094.
      - Equipment depreciation, S. 317.
      - ESOP's (see separate listing).
      - Farm equipment, related party restrictions deleted, S. 825.
      - Fuel conversion projects, S. 750, S. 787.
      - Governmental units, property leased to, S. 2302.
      - Greenhouses, S. 1485.
      - Historic structures, rehabilitation of, com. amdt. to H.J. Res. 266.
      - Horses, work and breeding, S. 450.
      - Hydrogenation equipment, subsequent to retorting, UP amdt. 805 to H.R. 4717.
      - Industrial and commercial structures, rehabilitation, increased credit, S. 317, S. 444, com. amdt. to H.J. Res. 266.
      - Japanese-manufactured, numerically controlled, machine tools excluded from the investment tax credit, S. Res. 525.
      - Oil shale, expansion of credits, UP amdt. 805 to H.R. 4717.
      - Petroleum product storage facilities, com. amdt. to H.J. Res. 266, H.R. 4242.
      - Poultry houses, S. 1485.
      - Public utility property, rules modified, S. 232, UP amdt. 306 to H.J. Res. 266, H.R. 1524, com. amdt. to H.R. 1524.
      - "Qualified progress expenditures" to include preconstruction expenditures, S. 2766.
      - Railroad rolling stock, modification of rules, UP amdt. 324 to H.J. Res. 266.
      - Refundable, S. 602.
      - Refundable for certain industries, S. 737, S. 739.
      - Repealed, S. 2817, S. 2887.
      - Small business provisions liberalized, S. 1140.
      - Soil and water conservation, S. 569, UP amdt. 1152 to H.R. 4961.
      - Theatrical productions, S. 1469, UP amdt. 289 to H.J. Res. 266, S. 1644.
      - Used property rules modified, com. amdt. and UP amdt. 240 to H.J. Res. 266.
    - Kunhardt, Dorothy Meserve, credit against estate taxes, UP amdt. 233 to H.J. Res. 266.
    - Land conservation expenditures, S. 1561.
    - Land donations to the Government by estates, S. 3024.
    - Marriage penalty (*see* Income taxes: Rates).
    - Natural gas, credit for production of high cost gas, S. 1183, amdt. 507 to H.J. Res. 266.
    - Pecan trees, planting, S. 531, UP amdt. 280 to H.J. Res. 266.
    - Political contributions:
      - Repealed, S. 2817, S. 2887.
      - Simplified statutory language, S. 352.
    - Profit sharing plan contributions, S. 1537.
    - Rehabilitation expenditures, com. amdt. to H.J. Res. 266.
      - Repeal of above provision, S. 2817, S. 2887.
      - Transitional rule, H.R. 6056, com. amdt. to H.R. 6056.
    - Repeal of all credits, S. 2200.
    - Research and developmental expenditures, S. 488, S. 1319.
    - Research and experimental expenditures, S. 98, S. 394, com. amdt., amdt. 496, and UP amdts. 301 and 302 to H.J. Res. 266, H.R. 4242.
      - Above provisions made permanent, S. 2256.
      - Above provisions repealed, S. 2817, S. 2887.
    - Research and experimental expenditures within U.S. to be allocable to domestic income sources, amdt. 497 to H.J. Res. 266.
    - Research reserve trust, S. 692.
    - Ride sharing programs, S. 239.
    - Savings certificates, S. 518.
    - Sheltered workshops, S. 2371.
    - Skilled occupation training, S. 2476.
    - Small businesses not subject to phase-in period, S. 360.
    - Social security taxes paid in 1981 and 1982, S. 44.
    - Solar energy utilization by homebuilders, S. 498.
    - Stock of domestic corporations, S. 268.
    - Stock of small businesses, S. 360.

**Income taxes:—Continued**

- **Credits:—Continued**
    - Subtitle equipment for TV's, S. 615.
    - Targeted jobs tax credit:
        - Administrative modifications, UP amdt. 269 to H.J. Res. 266.
        - AFDC and WIN recipients added as a targeted group, UP amdt. 289 to H.J. Res. 266, H.R. 4242.
        - Areas where unemployment rate exceeds national rate, S. 2935.
        - Depressed area residents, S. 1240.
        - Displaced homemakers, S. 888.
        - Economically disadvantaged, S. 2224.
        - Elderly, low-income, S. 2564.
        - Extended, S. 888, S. 1347, UP amdt. 269 to H.J. Res. 266, S. 2455, S. 2564.
        - Handicapped, S. 2224.
        - Individual's unemployed since 1-1-82, S. 2935.
        - Rural enterprise zones, S. 1829.
        - Small businesses hiring of unemployed and groups presently covered under targeted jobs tax credit program, S. 1440.
        - Time requirement for filing for credit modified, UP amdt. 269 to H.J. Res. 266.
        - Vietnam-era veterans, economically disadvantaged, definition redefined, S. 832, UP amdt. 269 to H.J. Res. 266, H.R. 4242.
        - Vouchers or scrip required to be an eligible payment, S. 2449.
        - Wages as a percent of payroll, provision modified, UP amdt. 269 to H.J. Res. 266.
        - Wages paid in "critical, labor-short industries," S. 1813.
        - Youths for 1982, S. 2229.
    - Teachers' retirement annuities in States without social security coverage, S. 1038.
    - Transit passes provided by employers to employees, S. 772.
    - Transportation expenses of foreign exchange students, S. 1841.
    - Tuition, S. 550, S. 2673, com. amdt. to H.R. 1635.
    - University research, increased credit, S. 2474.
    - Used property, increased ceiling, S. 360.
    - Vocational educational equipment, S. 3091.
    - Wages earned by CETA employees from enterprise zone businesses, S. 1310.
- **Deductions:**
    - Adoption expenses, S. 99, S. 608, S. 1479, UP amdts. 315 and 328 to H.J. Res. 266, S. 1580.
        - Above provision repealed, S. 2817, S. 2877.
    - Architectural and transportation barriers for the handicapped, deduction increased and made permanent, S. 27.
    - Authors' production costs, definition redefined, S. 769.
    - Automobile mileage for charitable purposes, deduction to be same as reimbursement to Government employees, S. 473.
    - Automobile mileage for medical purposes, deduction to be same as reimbursement to Government employees, S. 474.
    - Business meals, disallowance of portion of expense, UP amdt. 329 to H.J. Res. 266, S. 1655, UP amdt. 436 to H.J. Res. 265, S. 2887, UP amdt. 1158 to H.R. 4961.
    - Canadian advertisers, certain, denial of deduction, S. 2051.
    - Capital gains from enterprise zone investments, S. 1829.
    - Casualty loss deduction:
        - Limited, com. amdt. to H.R. 4961.
        - (Above provision deleted from H.R. 4961, amdt. 1978 and UP amdt. 1153 to H.R. 4961.)
        - Repealed, S. 2817, S. 2877.
    - Charitable contributions:
        - Artists' donations of their work, deduction equal to fair market value, S. 649, S. 851, S. 2225, com. amdt. to H.R. 1524.
        - (Limits and requirements placed on above provisions in H.R. 1524, amdts. 4969-4976 to H.R. 1524.)
        - Computers donated to primary and secondary schools, increased deduction, S. 2281, H.R. 5573, com. amdt. to H.R. 5573.
        - Corporate contributions (*see* Income taxes: Corporations).
        - Deduction allowed whether or not personal deductions were itemized, S. 170, S. 394, UP amdt. 246 to H.J. Res. 266, H.R. 4242.
        - Fraternal organizations for construction and maintenance of their buildings, S. 3085.
        - Indian tribal governments, S. 1298, com. amdt. to H.R. 5470 (Alaska Native corporations deleted from this provision, amdt. 1390 to H.R. 5470).
        - Libraries, certain, treated as public charities, S. 696.
        - Mortgage interest, sense of Senate resolution urging retaining deduction, S. Res. 238.
        - Nongame Fish and Wildlife Trust Fund, S. 2246.
        - Property constructed and contributed for educational purposes and research and experimentation, increased deduction, S. 1393.
    - Conventions aboard cruise ships, S. 2647, S. 3023, S. 3082, H.R. 3191, UP amdt. 1466 to H.R. 6211.
    - Day-care centers, employer-employee, S. 1378, S. 1579.
    - Depreciable assets, up to $10,000 in 1 year, S. 172.
    - Depreciation and amortization:
        - ACRS changes for 1985-6 eliminated, com. amdt. to H.R. 4961.
        - (Above provision deleted from H.R. 4961, amdt. 1962 and UP amdt. 1116 to H.R. 4961.)
        - ACRS denied for goods manufactured abroad, S. 2969.
        - Child care facilities, rapid amortization, S. 1478.
        - Coal utilization property, treatment of, amdt. 520 and UP amdt. 331 to H.J. Res. 266.
        - Construction period interest and taxes, amortization requirements delayed, H.R. 4242.
        - Construction period interest and taxes, amortization requirements phased out, amdt. 505 and UP amdt. 272 to H.J. Res. 266.
        - Depressed area companies, rules liberalized, S. 1240.
        - Equipment and machine depreciation, over either 2, 4, 7, or 10 years, S. 317, S. 394.
        - Equipment, machine, and structural depreciation, 10-5-3 method, S. 287, S. 683, com. amdt. to H.J. Res. 266, H.R. 4242.
        - Expense method, amdt. 511 to H.J. Res. 266.

**Income taxes:—Continued**
- **Deductions:—Continued**
  - **Depreciation and amortization:—Continued**
    - Expensing of certain depreciable business assets, com. amdt. and UP amdt. 327 to H.J. Res. 266.
    - Expensing of intangible drilling costs for oil and gas wells, provision repealed, S. 2817, S. 2887.
    - Expensing provisions modified, S. 2746, conf. amdt. to H.R. 6056.
    - First year capital cost recovery, S. 1319, S. 1333.
    - Historic structures, repeal of straight-line method of depreciation for buildings replacing, UP amdt. 282 to H.J. Res. 266.
    - Horses, treatment as eligible property, UP amdt. 323 to H.J. Res. 266.
    - Indexed, S. 711.
    - Leasing, cost recovery allowances to nominal lessor, H.R. 4242, com. amdt. to H.R. 4242, S. 2007, S. 2009, S. 2010, S. 2011.
    - Leasing, cost recovery allowances to nominal lessor, provision repealed, S. 1713, S. 1896, S. 2746, UP amdt. 1149 to H.R. 4961.
    - Leasing, cost recovery allowance provisions modified, H.R. 4717, UP amdt. 798 to H.R. 5159, S. 2733, com. amdt., amdts. 1975 and 1976, and UP amdts. 1120, 1138, and 1143 to H.R. 4961, com. amdt., UP amdt. 1350, and conf. amdts. to H.R. 6056.
    - Low-income housing, extension of exemption from obligation to amortize construction period interest and taxes, S. 201.
    - Low-income housing, 12-year, straight-line depreciation, S. 444.
    - Low-income housing, 15-year, straight-line depreciation, S. 317.
    - Low-income housing amortization, increased expenditures permitted, amdt. 493 to H.J. Res. 266.
    - Manufactured homes placed in 10-year property class, UP amdt. 262 to H.J. Res. 266.
    - Multifamily rental housing depreciated over 16 years, S. 444.
    - Nonresidential construction depreciated over 20 years, S. 444.
    - "Open account" system for computing depreciation deductions, S. 317.
    - Pollution control facilities, certified, 1 year amortization, S. 169, S. 1252.
    - Pollution control facilities, repeal of 5-year amortization, S. 2817, S. 2887.
    - Powerplants converted by utilities to replace gas or oil, S. 1252.
    - Public utility property, rules modified, S. 232, com. amdt. to H.J. Res. 266, H.R. 4242, H.R. 1524, com. amdt. to H.R. 1524.
    - Reforestation expenditures, repeal of 7-year amortization, S. 2817, S. 2887.
    - Sale-leaseback conversions defined, S. 3045.
    - Small businesses, liberalized treatment, S. 360, com. amdt. to H.J. Res. 266, H.R. 4242.
    - Structures, 15-year recovery period, 200% declining balance method, com. amdt. to H.J. Res. 266.
    - Structures, 15-year recovery period, 175% declining balance method, phased in, UP amdt. 319 to H.J. Res. 266.
    - Structures, 15-year recovery period, 150% declining balance method, UP amdts. 248 and 249 to H.J. Res. 266.
    - Structures, 20-year, straight-line depreciation, S. 317.
    - Tools used in manufacturing motor vehicles, full depreciation in 1 year, S. 1013.
  - Dividend distributions of small businesses, S. 1985.
  - Drugs, illegal, disallowance of deduction for expense in connection with sale, S. 2212.
  - Dutch elm disease, S. 1239.
  - Education savings accounts, S. 24, S. 1378, S. 2703.
  - Elderly dependents, S. 1378, S. 1581.
  - Energy firms:
    - Impact assistance expenditures, S. 1919.
    - Prepaid State and local and property taxes, S. 1919.
  - Family rental/home business tax deduction:
    - Liberalized, H.R. 4961, UP amdt. 798 to H.R. 5159.
    - Repealed, S. 31.
  - Foreign Corrupt Practices Act, payment to agents not violating, com. amdt. to H.R. 4961.
    - Above provision deleted from H.R. 4961, com. amdt. to H.R. 4961.
  - Foreign officials, payments not deductible if illegal under U.S. law, S. 1749.
  - Foreign taxes paid by corporations, credit replaced with a deduction, S. 523.
  - Gasoline tax, State and local, S. 472.
  - Gifts and awards, increased limitation, UP amdt. 325 to H.J. Res. 266.
  - Group health plans, deduction denied employers not participating in pools for coverage of unemployed, S. 3063.
  - Household and dependent care services, S. 2887.
  - Housing costs overseas, com. amdt. to H.J. Res. 266.
  - Housing savings accounts, S. 24.
  - Indian tribes, taxes paid to, S. 1298, com. amdt. to H.R. 5470.
    - Alaska Native corporations deleted from above provision, amdt. 1390 to H.R. 5490.
  - Intangible drilling costs, deduction eliminated, UP amdt. 85 to S. Con. Res. 19, S. 2746.
  - Interest deduction disallowance, S. 2214.
  - Interest paid:
    - Purchase of U.S. cars, S. 1012.
    - Time deposits collateralized by tax-exempt securities, financial institutions permitted to deduct as a business expense, S. 321.
  - Investment interest expense limitation:
    - Eliminated, S. 1214, S. 2817, S. 2887.
    - Employee-controlled enterprises, S. 2653.
  - Legal services, S. 686.
  - Living expenses away from home (*see* Travel expenses under this heading).
  - Married couples, deduction on earned income of lower earning spouse, S. 171, S. 394, S. 1319, com. amdt. and UP amdts. 259 and 298 to H.J. Res. 266.
  - Medical expense deduction:
    - Broadened to include certain meals and lodging incurred in the care of a child, S. 2938.
    - Limited, S. 2817, S. 2887, com. amdt. to H.R. 4961.
    - (Above provision deleted from H.R. 4961, amdt. 1978 and UP amdt. 1153 to H.R. 4961.)

**Income taxes:—Continued**
- **Deductions:—Continued**
  - Mining land reclamation reserves, amounts added to, S. 1911, S. 2642.
  - Mortgage interest deduction, sense of Senate resolution urging retention, S. Res. 238.
  - Motor carrier operating authority, S. 702, com. amdt. to H.J. Res. 266, H.R. 4242.
  - Moving expense deduction increased, S. 565, S. 1130.
  - Offices maintained in homes, definition redefined, S. 769.
  - Panama Canal Zone employees exempted from retroactive assessment of deduction claimed for rent and utilities, S. 2265.
  - Pension plans, voluntary contributions in lieu of an IRA, S. 243.
  - Personal injury damages, deduction to an assignee for periodic payments to a recipient, S. 1934.
  - Principal residence, gain of sale, S. 2887.
  - Recapture rules modified, S. 683.
  - Repeal of all deductions except a $2,000 personal exemption deduction, S. 2200.
  - Research and experimental expenses in the U.S. treated as allocable to income from source within the U.S., S. 1410.
  - Research reserve trusts, deduction for amounts paid out, S. 692.
  - Reserves for service liability losses and expenses of design professionals, S. 1081.
  - Retirement savings, S. 12, S. 243.
  - Rural enterprise zones, investments in, S. 1829.
  - Service contract donations to universities, increased deduction, S. 2475.
  - State and local tax deduction (other than income and real estate taxes), repealed, S. 2817, S. 2887.
  - Straddles, certain, rules revised, S. 626, S. 1432, com. amdt., amdt. 514, and UP amdts. 263 and 273 to H.J. Res. 266, H.R. 4242.
  - Straddles eliminated, UP amdt. 83 to S. Con. Res. 19.
  - Travel expenses:
    - Construction workers, S. 1342, UP amdt. 1477 to H.R. 6211.
    - Limits on Members of Congress, S. 2012, S. 2015, S. 2092, S. 2113, S. 2176, S. 2321 (UP amdts. 859, 860, and 862 and amdt. 1344 to H.J. Res. 409, an appropriations measure not before Finance), S. 2413 (amdts. 1497, 1836 and 1837 to H.R. 5922, an appropriations measure not before the Finance Committee).
    - State legislators, S. 1412, UP amdt. 286 to H.J. Res. 266, H.R. 4242.
    - State legislators deduction eliminated (rejected as UP amdt. 861 to H.J. Res. 409, an appropriations measure not before Finance).
    - Technical amendments (UP amdt. 697 to H.J. Res. 357, an appropriations measure not before Finance), UP amdt. 799 to H.R. 5159.
  - Trust for parents' or handicapped relatives' care, S. 1378, S. 1582.
  - Utility rate increases, certain customers, S. 2992.
- **Deferred compensation:**
  - State judicial plans, modifications, S. 1855, UP amdt. 805 to H.R. 4717.
- **Estimated taxes:**
  - Elderly and retired, Secretary allowed to waive interest penalty for failure to pay, S. 2267.
- **Exclusions:**
  - Adoption expenses paid by an employer, S. 1479.
  - Alternative commuter transportation, amounts received in connection with, S. 239.
  - Annuities:
    - Variable annuity contracts, tax treatment modified, S. 1888.
  - Armed Forces personnel, portion of pay of members who have served 4 years, S. 981.
  - "Difficulty of care" payments for care of a handicapped foster child, com. amdt. to H.R. 5470.
  - Disability pay exclusion repealed, S. 2817, S. 2887.
  - Dividend income exclusion:
    - Dividends contributed to tax-exempt organizations, S. 1834.
    - Increased, S. 142, S. 492, S. 518, S. 819, S. 1459, amdt. 485 to H.J. Res. 266, S. 2214.
    - Permanent, S. 1459, UP amdt. 225 to H.J. Res. 266, S. 2053.
    - Reduced, com. amdt. to H.J. Res. 266.
  - Dividends reinvested in original issue stock, S. 141, H.R. 4242.
  - Dividends reinvested in public utility stock, provision repealed, com. amdt. to H.R. 4961.
  - Educational assistance exclusion:
    - Program made permanent, S. 2515.
    - Repealed, S. 2817, S. 2887.
  - Faculty housing, employer-sponsored, S. 2872, com. amdt. to H.R. 7094.
  - Foreign income:
    - Commodity income, exclusion of certain, S. 2509.
    - Expatriates, 80% exclusion of earned and unearned income, S. 867.
    - Foreign oil loss recharacterization transition rule, conf. amdt. to H.R. 6056.
    - Housing costs exceeding $5,000 annually, S. 408.
    - Housing costs exceeding $5,500 annually, S. 436.
    - Housing deduction not limited to earned income, com. amdt. to H.J. Res. 266.
    - Repeal of exclusion, S. 2817, S. 2887.
    - Total exclusion of earned income, S. 598.
    - $50,000, increasing to $65,000 for individuals abroad more than 2 years, S. 394.
    - $50,000 plus 1/2 of amount over $50,000, S. 408, com. amdt. to H.J. Res. 266.
    - $75,000, increasing $5,000 each year to $95,000, S. 436, H.R. 4242.
  - Foreign investment companies, gain on sale of certain stock, S. 452, UP amdt. 222 to H.J. Res. 266.
  - Fringe benefits, S. 1175.
  - Group life insurance, employer-provided premium exclusion repealed, S. 2817, S. 2887.
  - Household and dependent care services furnished by an employer, S. 1478.
  - Interest income exclusion:
    - Increased, S. 142, S. 330, S. 492, S. 518, S. 819, S. 1220, S. 1279, S. 1459, amdt. 485 to H.J. Res. 266, S. 1603, S. 1607, S. 1642, S. 2214.

**Income taxes:—Continued**

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    - Increased for older persons, S. 243, S. 1220, S. 2887.
    - Life insurance savings interest exclusion repealed, S. 2817, S. 2887.
    - Made permanent, S. 243, S. 1459, UP amdt. 225 to H.J. Res. 266.
    - Mutual funds permitted to pass through to shareholders tax exempt interest received on obligations, UP amdt. 1469 to H.R. 6211.
    - Reduced, com. amdt. to H.J. Res. 266, H.R. 4242.
    - Repealed, S. 2817, S. 2887.
    - Savings certificates, S. 701, S. 1072, com. amdt. and UP amdts. 227-230, 232, and 243 to H.J. Res. 266, H.R. 4242.
- Investment account earnings and distributions, S. 1300.
- Law enforcement officer subsistence payments, S. 2293.
- Legal services' benefits exclusion:
    - Extended, UP amdt. 271 to H.J. Res. 266.
    - Made permanent, S. 1039.
    - Repealed, S. 2817, S. 2887.
- National research service awards, S. 1854, com. amdt. to H.R. 4961.
- Obligations of the U.S., effective date for registration of tax exempt, conf. amdt. to H.R. 6056.
- Personal injury damages, income upon receipt of amounts, S. 1934, H.R. 5470, com. amdt. to H.R. 5470.
- Repeal of all exclusions, S. 2200.
- Reservists' and National Guard pay, S. 782.
- Savings bonds received as a service award, S. 1447.
- Social security benefits, S. Res. 87, S. 642.
- Student loans, portion of forgiven in exchange for hospital postgraduation work, S. 3064, UP amdt. 1462 to H.R. 6211.
- Transit passes provided by employers, S. 772.
- Unemployment compensation benefit exclusion repealed, S. 2817, S. 2887.
- Utility settlement discounts received from Westinghouse, S. 1928, com. amdt. to H.R. 7094.

**Inclusions:**

- Certain crop payments, S. 34.

**Net operating losses:**

- Carryback period increased to 6 years, S. 1014.
- Carryforward, extension of, S. 683.
- Deferral for 2 years of 1976 rules, H.R. 4961, UP amdt. 798 to H.R. 5159.
- Enterprise zones, carryover period of 20 years for businesses, S. 1310.
- Federal National Mortgage Association, treatment modified, S. 1883, H.R. 4717, UP amdt. 805 to H.R. 4717.
- Gaming losses, 3-year carryforward or carryback, S. 1861.
- 20 years for businesses in enterprise zones, S. 1310.

**Personal exemptions:**

- Additional exemption in year a child is born, S. 1378, S. 1580.
- Adopted child of mixed racial background, $3,000 exemption, S. 1378, S. 1580.
- Blind taxpayer or spouse, additional exemption, S. 151.
- Exchange students, exemption increased, S. 1840.
- Foster care child treated as a dependent, S. 1480.
- Handicapped child, $3,000 exemption, S. 1378, S. 1580.
- Increased, S. 394, S. 1319, S. 2817, S. 2887.
- Indexed, S. 1, S. 165, amdt. 488 and UP amdt. 220 to H.J. Res. 266, H.R. 4242.
- Wheelchair, additional exemption for taxpayer or dependent requiring use of, S. 687.

**Rates:**

- Computation of tax by separating personal service and investment income, S. 936.
- Enterprise zone income or loan interest, reduced tax, S. 1310, S. 2298, com. amdt. to H.R. 7094.
- Equalized for earned and unearned income, S. 936.
- Flat rate, S. 2147, S. 2200, S. 2557, S.J. Res. 206.
- Flat rate, study required, S. 2376.
- Increased, S. 2746.
- Indexed, S. 1, S. 165, S. 711, amdt. 488 and UP amdts. 220 and 268 to H.J. Res. 266, H.R. 4242.
    - Advanced effective date to 1-1-82, S. 2100.
    - Delayed effective date, S. 2746.
- Investment income rates reduced, S. 1319.
- Married couples:
    - Credit for amount of marriage penalty, S. 775.
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    - Study required, UP amdt. 303 to H.J. Res. 266, H.R. 4242.
  - Rules modified, S. 360, S. 1097, com. amdt. to H.J. Res. 266, H.R. 4242, S. 1829, S. 1985.
- Accumulated earnings credit, minimum increased, S. 360, com. amdt. to H.J. Res. 266.
- Business development companies included in definition of regulated investment companies, UP amdt. 805 to H.R. 4717, UP amdt. 1474 to H.R. 6211.
- Capital gains, increased deduction for investment in small businesses, S. 360.
- Exclusion from taxation of first $100,000 of income paid to shareholders as dividends, S. 1334.
- Inventory rules modified, S. 1276, com. amdt. to H.J. Res. 266, H.R. 4242.
- Investment tax credit provisions liberalized, S. 1140, com. amdt. to H.J. Res. 266.
- Preferred stock losses accorded same tax treatment as original issue common stock losses, S. 1374.
- Rapid amortization of federally required expenditures, S. 1097.
- "Rollover" provision on gain from sale, S. 1097, S. 1140, S. 1576.
- Social security taxes, credit for payment of excess, S. 1097.
- Stock options, employees permitted to exercise without taxation, S. 1334.
- Subchapter S corporations, permissible number of shareholders increased, S. 360, S. 1240, com. amdt. to H.J. Res. 266, S. 2350, H.R. ????.
- Tax credit for:
  - Forms required by Federal law, S. 1097.
  - Research and developmental expenditures, S. 488.
  - Wages of employees in "critical, labor-short industries," S. 1813.
- Tax deduction for:
  - Dividend distributions, S. 1985.
  - Personal property in lieu of depreciation, S. 1334.
- Tax rate:
  - Reduced, S. 360, S. 394, S. 1140, com. amdt., amdt. 490, and UP amdts. 234 and 238 to H.J. Res. 266, H.R. 4242.
  - Reduced by an amount equal to 10% of research and developmental expenditures, S. 487.
  - Reduction, sense of Senate resolution requesting that 15% of any business tax cuts be for small businesses, S. Res. 151.
- Trade remedies, facilitation of access to, S. 2544.

**Social security:**
- **Child care:**
  - Deleting section 184 of S. 1377 which eliminated residential child care institutions from definition of "school," UP amdt. 178 to S. 1377.
- **Child support:**
  - Collection of administrative costs for non-AFDC enforcement, S. 1377, H.R. 3982.
    - Repeal of above provision, H.R. 4961, House amdt. to H.R. 4717.
  - Collection of past due support from Federal tax refunds, S. 1377, H.R. 3982.
  - Collection of support for certain adults, S. 1377, H.R. 3982.
  - Collection through an excise tax, S. 2437.
  - Effective dates for changes made by H.R. 4961 (TEFRA), changed to 10-1-82, UP amdt. 1140 to H.R. 4961.
  - Technical amendments, H.R. 4961, House amdt. to H.R. 4717.
- **Energy and emergency assistance:**
  - Block grants financed by receipts from windfall profits tax, S. 1189.
- **Health insurance:**
  - Comprehensive Health Care Reform Act, S. 139.
  - Health Incentive Reform Act, S. 433.
  - Noninstitutional Acute and Long Term Care Services for the Elderly and Disabled Act, S. 861.
- **Maternal and child health:**
  - Block grant of $362 million (UP amdt. 680 to H.J. Res. 357 and UP amdt. 776 to H.J. Res. 370, appropriations measures not before Finance).
- **Medicaid:**
  - Abuses, States permitted to terminate eligibility of individuals for 1 year, S. 313.
  - Accelerated collection of unapproved State expenditures, S. 1377. H.R. 3982.
  - Cap on expenditures, S. 1377, H.R. 3982.
  - Clinical social workers' services included, S. 152.
  - Competitive bidding, States permitted to provide for, S. 316.
  - Contributions to State fund, voluntary, permitted for relatives of individuals in nursing homes, S. 313.
  - Copayments modifications, S. 315, com. amdt. and UP amdt. 1106 to H.R. 4961.
  - Cost-effective service arrangements, S. 1377, H.R. 3982.
  - Eligibility, continuation of com. amdt. to H.R. 4961.
  - Error rates required to be reduced, com. amdt. to H.R. 4961.
  - Federal employees coverage, com. amdt. to H.R. 4961.
  - Federal reimbursement formula modified, S. 853, S. 855, S. 2584.
  - Gerontological nurse practitioner services included, S. 110.
  - Hospice care, coverage of, S. 1958.
  - Lien provision modified, com. amdt. to H.R. 4961.
  - Matching for medicare pt. B "buy-in" eliminated, com. amdt. to H.R. 4961.
  - Medical assistance percentage reduced, S. 1377, H.R. 3982.
  - Mental health center services required to be offered, S. 688.
  - Mental health specialists, increased coverage, S. 123, S. 2242.

**Social security:—Continued**

- **Medicaid:—Continued**
  - Nonmedical services for certain individuals, S. 1377, H.R. 3982.
  - Nursing home regulations, sense of Senate resolutions relating to, S. Res. 411, S. Con. Res. 106.
  - Pneumococcal vaccine provisions modified, S. 1377, H.R. 3982.
  - Practical nurse services included, S. 229.
  - Pregnant women and newborn children, coverage of, S. 667.
  - Professional nurse services included, S. 102.
  - Reimbursement-of-hospital provisions modified, S. 1377, H.R. 3982.
  - Requirements for required services, provisions deleted, S. 1377, H.R. 3982
  - Skilled nursing facilities required to be equipped with wheelchairs and other appropriate equipment, S. 137.
  - Students receiving AFDC, optional coverage, S. 1377, H.R. 3982.
  - Technical corrections, com. amdt. to H.R. 4961.
  - Waiver requests, time limitation, S. 1377, H.R. 3982.
- **Medicare:**
  - Alcoholism treatment services, S. 1989.
  - Audit and medical claims review, increased funds, com amdt. to H.R. 4961.
  - Benefits continued through administrative process, S. 2659, com. amdt. to H.R. 7093.
  - Carryover provisions for pt. B deductible deleted, S. 1377, H.R 3982.
  - Chiropractors' services included, S. 38.
  - Clinical social workers' services included, S. 152.
  - Deductible:
    - Increased, S. 1377, H.R. 3982, UP amdt. 1105 to H.R. 4961.
    - Indexed, com. amdt. to H.R. 4961.
    - (Above provision deleted, amdts. 1958, 1978, and UP amdt. 1104 to H.R. 4961.)
  - Dental care, S. 2238.
  - Drugs, ineffective, prohibition of payment, com. amdt. to H.R. 4961.
  - Eligibility date delayed, com. amdt. to H.R. 4961.
  - End-stage renal disease, medicare payments to be secondary, S. 1377, H.R. 3982.
  - Extended care services, removal of 3-day prior hospitalization requirement, S. 1754.
  - Eyeglasses, S. 2238.
  - Federal employees' health benefits, medicare payment to be secondary, S. 1377, H.R. 3982.
    - Above provision deleted, UP amdt. 194 to S. 1377.
  - General revenue financing phased in over 3 years to finance 70% of pt. A, S. 484.
  - Gerontological nurse practitioner services included, S. 110.
  - Hearing aids, S. 2238.
  - HMO's, modification of payments to, com. amdt. to H.R. 4961.
  - Home health services:
    - Copayment with 20th visit, UP amdt. 1105 to H.R. 4961.
    - Minimal copayments, com. amdt. to H.R. 4961.
    - (Above provision deleted, amdts. 1958 and 1978 to H.R. 4961.)
  - Hospice care, UP amdt. 1135 to H.R. 4961.
  - Influenza vaccinations, S. 924.
  - Judicial review, modifications, com. amdt. to H.R. 4961.
  - "Means test," resolutions rejecting, S. Res. 472, S. Con. Res. 123, H.J. Res. 599 (a continuing appropriations resolution not within the jurisdiction of the Committee on Finance).
  - Mental health center services included, S. 688.
  - Mental health specialists, increased coverage, S. 123, S. 647, S. 2242.
  - Merchant seamen, enrollment period, UP amdt. 808 to H.R. 4717.
  - Nurse-midwife services included, S. 161.
  - Nursing home regulations, sense of Senate resolutions relating to, S. Res. 411, S. Con. Res. 106.
  - Nursing salary cost differential, modification of, S. 1377, H.R. 3982, com. amdt. to H.R. 4961.
  - Pt. B premium constant as a percentage of costs, com. amdt. to H.R. 4961.
    - Provision deleted from H.R. 4961, amdts. 1958, 1978, and UP amdt. 1104 to H.R. 4961.
    - Sunset provision after 3 years, UP amdt. 1105 to H.R. 4961.
  - Pt. B premium increased, S. 1377, H.R. 3982.
  - Physician reimbursement rate modifications, S. 1566, com. amdt. to H.R. 4961.
  - PIP payments delayed temporarily, com. amdt. to H.R. 4961.
  - Pneumococcal vaccine coverage eliminated, S. 1377, H.R. 3982.
  - Practical nurse services included, S. 229.
  - Professional nurse services included, S. 102.
  - Provider-based physicians services, regulations required, com. amdt. to H.R. 4961.
  - Radiology and pathology services, reimbursement rate modified, com. amdt. to H.R. 4961.
  - Regulations, certain, required, com. amdt. to H.R. 4961.
  - Reimbursement to hospitals limited, com. amdt. and UP amdts, 1098 and 1099 to H.R. 4961.
    - Above provision deleted from H.R. 4961, amdt. 1978 to H.R. 4961.
  - Skilled nursing facilities required to be equipped with wheelchairs and other appropriate equipment, S. 137.
  - Surgical assistants, prohibition of payment, com. amdt. to H.R. 4961.
  - Technical corrections, com. amdt. to H.R. 4961.
  - Transfer of medicare payments from FY 1982 to FY 1981, UP amdt. 24 to S. Con. Res. 9.
  - Working aged, modified coverage, com. amdt. to H.R. 4961.
- **OASDI:**
  - Administration of program:
    - Counterfeit-proof social security cards required, UP amdt. 486 to H.R. 4331, S. 2668.
    - Disclosure of social security numbers of convicted felons by Federal agencies and States, S. 1696, UP amdt. 481 to H.R. 4331.
    - Pension Reform Act, cost reimbursement, S. 1377, H.R. 3982.
    - Social security numbers, penalties for misuse, UP amdt. 483 to H.R. 4331.
    - Study of SSA to determine management efficiency and technical capacities, UP amdt. 480 to H.R. 4331.

**Social security:—Continued**
- **OASDI:—Continued**
  - Benefits:
    - Aliens, restrictions imposed, S. 2016, S. 2270.
    - Checks, uncashed, transferred to trust fund, S. 2150, S. 2512 S. 2912.
    - Combined earnings of husband and wife divided equally for benefit purposes, S. 3034.
    - Cost-of-living adjustments, sense of Senate resolution stating benefits not to be reduced, S. Res. 352.
    - Cost-of-living adjustments altered, UP amdt. 40 to S. Con. Res. 9, S. 1666, S. 1667.
    - Cost-of-living adjustments, restoration of intent to pay full 7.4% on 7-1-82 (UP amdts. 916 and 917 to S. 2248, a Defense authorization bill not before the Finance Committee).
    - CPI changes to be submitted to Congress for review, S. 484.
    - CPI retained as adjustment index, UP amdt. 75 to S. Con. Res. 19.
    - Deceased individuals, Secretary required to report on action taken to prevent payments to, UP amdt. 482 to H.R. 4331.
    - Exempted from taxation, S. Res. 87, S. 643.
    - Future changes not to reduce current monthly benefits for month of enactment, amdt. 585 to H.R. 4331.
    - Gender-based distinctions eliminated, S. 1481.
    - Government pension offset repealed, S. 1125.
    - Lump-sum death payment, restriction of beneficiaries, S. 1377, H.R. 3982.
    - Minimum benefit, deferral of elimination for 10 years for certain members of religious orders, UP amdt. 478 to H.R. 4331.
    - Minimum benefit eliminated, S. 1377, H.R. 3982.
    - Minimum benefit eliminated for new retirees, S. 484, UP amdt. 173 to S. 1377.
    - Minimum benefit restored, UP amdt. 22 to S. Con. Res. 9, amdts. 503 and 504, and UP amdts. 250 and 251 to H.J. Res. 266, H.R. 4331, UP amdt. 488 to H.R. 4331.
    - "Notch problems," study required, S. Con. Res. 61.
    - Public pension offset, conf. amdt. to H.R. 7093.
    - Rep-payees, provisions modified, S. 2815.
    - Rounding of benefits, S. 1377, H.R. 3982.
    - Savings bonds, social security, in lieu of monthly benefit check, S. 1804.
    - Students' benefits phased out, S. 484, S. 605, S. 1377, H.R. 3982.
    - Students' benefits phaseout delayed and modified, S. 2107, S. 2512.
    - Transitional benefit for 1 year for survivor whose spouse died while the survivor was aged 50 to 60, S. 1740.
  - Coverage:
    - Citizens working abroad, requirements modified, S. 2727.
    - Householders, S. 470.
    - Sick pay, social security tax to apply to employer-financed pay in first 6 months, UP amdts. 478 and 485 to H.R. 4331.
  - Disability:
    - Benefits continued until exhaustion of administrative remedies, S. 1944, S. 2659, S. 2674, S. 2725, S. 2731, S. 2739, S. 2776, S. 2942, S. 2952, com. amdt. and UP amdt. 1413 to H.R. 7093.
    - Blind, eligibility requirements liberalized, S. 1514.
    - Disclosure of social security numbers of convicted felons by Federal agencies and States to SSA, S. 1696, UP amdt. 481 to H.R. 4331.
    - Evidentiary hearings in reconsiderations of benefit terminations, H.R. 7093.
    - Face-to-face reconsiderations required, H.R. 7093.
    - Maximum family benefit formula extended to certain retirement and survivor cases, UP amdt. 478 to H.R. 4331.
    - Recency of work test modified, S. 1377, H.R. 3982.
    - Reduced benefits on account of other related payments, S. 1377, H.R. 3982.
    - Review provisions modified, S. 2086, S. 2674, S. 2725, S. 2730, S. 2731, S. 2739, S. 2942, com. amdt. to H.R. 7093.
    - Vocational rehabilitation services, restoration of funding, UP amdt. 191 to S. 1377, S. 1987.
    - Vocational rehabilitation services, trust funds not to be used for, S. 1377, H.R. 3982.
  - Eligibility:
    - Increased age, phased in beginning in year 2000, S. 484.
  - Financing:
    - Payroll taxes eliminated for workers over age 65, S. 484.
  - Retirement test:
    - Earnings limit raised, S. 1251.
    - Repealed, S. 1238.
    - Repealed for persons aged 65 or older, S. 259.

**Professional Standards Review Organizations (PSRO's):**
- Modifications to program, S. 1250, S. 1377, H.R. 3982, S. 2142.
- Program repealed, com. amdt. to H.R. 4961.
- Utilization and Quality Control Peer Review program established, com. amdt. to H.R. 4961.

**Public assistance:**
- Aid to families with dependent children:
  - Adoption assistance, restoration of present provisions, amdt. 100 to S. 1377.
  - Benefit amounts, proration of first month's, com. amdt. to H.R. 4961.
  - Benefit amounts, rounding of eligibility and, com. amdt. to H.R. 4961.
  - Block grants in lieu of Federal matching, S. 660.
  - Child welfare services, restoration of present provisions, amdt. 100 to S. 1377.
  - Community work programs, able recipients required to participate, S. 718.
  - Demonstration programs by States, S. 986.
  - Dependent child, age limit modified, S. 1377, H.R. 3982.
  - Earned income disregard limits, S. 1377, H.R. 3982.
  - Earned income disregard restored, S. 1762.
  - Earned income exemption calculated on net income, S. 641.

- **Social security:—Continued**
  - **Public assistance:—Continued**
    - **AFDC:—Continued**
      - Effective dates for changes made by H.R. 4961 (TEFRA) changed to 10-1-82, UP amdt. 1140 to H.R. 4961.
      - Emergency assistance program repealed, com. amdt. to H.R. 4961.
      - Energy assistance, certain, excluded from income test, UP amdt. 1465 to H.R. 6211.
      - Employment incentives, S. 1377, H.R. 3982.
      - Federal reimbursement formula modified, S. 853, S. 854, S. 2584.
      - Food stamps, States permitted to include value for determining payments, S. 1377, H.R. 3982.
      - Foster care services, restoration of present provisions, amdt. 100 to S. 1377.
      - Home health aides, establishment of 7 demonstration projects for training, UP amdt. 488 to H.R. 4331.
      - Housing subsidies, States permitted to include value for determining payments, S. 1377, H.R. 3982.
      - Income exclusion for certain State payments, com. amdt. to H.R. 4961.
      - Income limits, S. 1377, H.R. 3982.
      - Income limits removed, S. 2823.
      - Mandatory job search, com. amdt. to H.R. 4961.
      - Maximum limit on allowable resources reduced, S. 1377, H.R. 3982.
      - Minor parent households, eligibility modifications, com. amdt. to H.R. 4961.
      - Needs test modifications, com. amdt. to H.R. 4961.
      - Payment errors, reduction of Federal match, com. amdt. to H.R. 4961.
      - Payments below $10 eliminated, S. 1377, H.R. 3982.
      - Pregnant women, AFDC limitations, S. 1377, H.R. 3982.
      - Refusal to work, sanctions imposed, com. amdt. to H.R. 4961.
      - Retrospective budgetary and monthly reporting, S. 1377, H.R. 3982.
      - Shelter and utilities, proration of, com. amdt. to H.R. 4961.
      - Stepparents' income to be considered in determining need, S. 1377, H.R. 3982.
      - Strikers made ineligible, S. 1377, H.R. 3982.
      - Uniformed service, elimination as a basis for eligibility, com. amdt. to H.R. 4961.
      - WIN demonstration program, extension of time for States to establish, com. amdt. to H.R. 4961.
      - Work expense costs standardized, S. 641.
      - Work requirement modifications, S. 718, S. 830, S. 1377, H.R. 3982.
    - **Social services:**
      - Block grants, S. 1294.
      - Technical amendments, H.R. 4961, House amdt. to H.R. 4961, House amdt. to H.R. 4717.
      - Territories permitted to utilize cash assistance title funds for social services, H.R. 4961.
    - **Supplemental security income:**
      - Burial plot and funds excluded from resources, S. 2700, UP amdt. 1127 to H.R. 4961.
      - Energy assistance, certain, excluded from income test, UP amdt. 1465 to H.R. 6211.
      - Prospective accounting, H.R. 4961, House amdt. to H.R. 4717.
      - Rep-payees, provisions modified, S. 2815.
      - Retrospective accounting, S. 1377, H.R. 3982.
      - Unnegotiated checks, treatment modified, S. 1377, H.R. 3982, H.R. 4961, House amdt. to H.R. 4717.
      - Vocational rehabilitation, repeal of reimbursement, S. 1377, H.R. 3982.
      - Vocational rehabilitation services, restoration of funding, UP amdt. 191 to S. 1377, S. 1987.
  - **Trust funds:**
    - General revenue borrowing, S. 1559.
    - Interfund borrowing, S. 484, amdt. 489 and UP amdts. 221 and 281 to H.J. Res. 266, S. 1536, S. 1600, S. 1669, S. 3092, UP amdt. 478 to H.R. 4331.
    - Facilitation of maximum return, S. 1768, S. 2638.
    - Management revised, S. 1528.
    - President required to submit separate report in budget message on financial status of trust funds, UP amdt. 326 to H.J. Res. 266.
    - Reserve trust fund created, amdt. 567 and UP amdt. 440 to H.J. Res. 265, S. 1612, amdt. 581 to H.R. 4331.
    - Separate accounting, amdt. 566 to H.J. Res. 265, amdt. 582 to H.R. 4331.
    - Uncashed benefit checks transferred to trust fund, S. 2150, S. 2512.

- **State taxation:**
  - Foreign source income, taxation rules revised, S. 655.
  - Notification to States that refunds are taxable, modification of requirements, UP amdt. 1155 to H.R. 4961.
  - Portsmouth Naval Shipyard, States prohibited from imposing income taxes on nonresident workers, S. 721.
  - Severence taxes on coal, oil, and gas, States limited on amounts imposed, S. 2890.

- **Stock options:**
  - Application of restricted property provision of ERTA applied retroactively in certain cases, H.R. 4577, com. amdt. to H.R. 4577.
  - Incentive stock options, S. 394, S. 639, com. amdt. and UP amdt. 333 to H.J. Res. 266, H.R. 4242.
  - Liberalized rules for employee stock options, S. 360.
    - Retroactivity repealed for above provision, amdt. 505 and UP amdt. 255 to H.J. Res. 266.
  - Small business options, employees permitted to exercise without taxation, S. 1334.

- **Straddles** (*see* Income taxes: Capital gains and losses and Deductions).

- **Student loans** (*see* Internal Revenue Service and Income taxes: Exclusions).

- **Studies:**
  - Alternative tax systems, com. amdt. to H.R. 4961.
  - Construction workers travel expense deductions, UP amdt. 1477 to H.R. 6211.
  - Flat rate income tax, S. 2376.
  - Social security benefit "notch problems," S. Con. Res. 61.

**Studies:—Continued**

- SSA management efficiency and technical capacities, UP amdt. 480 to H.R. 4331.
- Tax status of certain income of members of religious orders, UP amdt. 1460 to H.R. 6211.
- Various savings incentives for retirement, UP amdt. 252 to H.J. Res. 266.

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**Tariff and trade:**

- Agricultural trade, resolutions relating to, S. Res. 462, S. Res. 465, S. Con. Res. 122, UP amdt. 1476 to H.R. 6211.
- Allowance against foreign market value, denied in certain cases, S. 3015.
- Artificial pricing, allegations permitted against nonmarket economies, S. 958, S. 2479.
- Automobile and truck imports, President authorized to enter into negotiations with foreign governments to limit importation, S.J. Res. 5.
- "Buy American," steel, amdt. 4946 to S. 3044, amdt. 5008 to H.R. 6211.
- Carribean Basin Recovery Act:
  - Exemption of certain leather articles, amdt. 1370 to S. 2237.
  - Requirement that $50 million authorized by the Act be made available for use by private voluntary organizations, amdt. 1446 to S. 2237.
  - Sense of Senate resolution commending the President for his initiative (amdt. 1745 to H.R. 5922, an appropriations bill not before the Finance Committee).
- **Customs:**
  - Appropriations for Customs Service:
    - $480,001,000 for FY 1982, S. 1202, H.R. 2540.
    - $530,524,000, for FY 1983, S. 2555.
    - $564,224,000, for FY 1983, UP amdt. 1349 and com. amdt. to H.R. 6094.
    - $568,801,000, for FY 1983, H.R. 6094.
  - Business documents, international, permitted to enter in a no-entry-required status, H.R. 6867, conf. amdt. to H.R. 4566.
  - Informal entry limitation for imported items increased, S. 231, H.R. 4566.
  - Receipts, portion made available for transportation improvements, S. 2402.
  - Successive bonded warehouses, articles permitted to be delivered to, H.R. 6867, conf. amdt. to H.R. 4566.
- Customs Revenue Sharing Trust Fund established, S. 2857.
- **Duty imposed:**
  - Apple and pear juice, S. 3009.
- **Duty increase:**
  - Honey, S. 2124.
  - Copper, S. 2558.
- **Duty reduction:**
  - Caffeine, S. 2895, com. amdt. to H.R. 4566, H.R. 6867.
  - Ceramic insulators, H.R. 4566.
  - Chipper knife steel, H.R. 4566.
  - Dicofol, H.R. 4566, H.R. 6867, com. amdt. to H.R. 4566.
  - Fish nets, S. 1565, H.R. 6867, com. amdt. and UP amdt. 1573 to H.R. 4566.
  - Sachet parts, S. 1552.
  - Sulfathiazole, S. 2884.
  - Surgical gowns and drapes, disposable, S. 2996, H.R. 6867, conf. amdt. to H.R. 4566.
  - Texturing machines, S. 2566.
- **Duty suspension:**
  - Bicycle parts, H.R. 6867, conf. amdt. to H.R. 4566.
  - Bis(4-aminobenzoate)-1, 3 propanediol (trimethylene glycol di-p-aminobenzoate), H.R. 6867, conf. amdt. to H.R. 4566.
  - Caffeine, com. amdt. to H.R. 4566.
  - Cantaloupes, H.R. 6867, conf. amdt. to H.R. 4566.
  - Carob flour, H.R. 4566.
  - Carrots, S. 1588, com. amdt. to H.R. 4566.
  - Cobalt alloys, S. 3035, UP amdt. 1573 to H.R. 4566.
  - Color couplers and color intermediates, S. 2889, H.R. 6867, com. amdt. to H.R. 4566.
  - Copper scale, H.R. 6867, conf. amdt. to H.R. 4566.
  - Doubleheaded latch needles, H.R. 6867 conf. amdt. to H.R. 4566.
  - Doxorubicin hydrochloride, H.R. 4566.
  - Ethylbiphenyl, H.R. 6867, conf. amdt. to 4566.
  - 4-chloro-3-methylphenol, H.R. 4566.
  - Freight containers, S. 1717, H.R. 4566, com. amdt. to H.R. 4566.
  - Graphite, natural, S. 3036, H.R. 6867, UP amdt. 1573 to H.R. 4566.
  - Hatters' fur, S. 2853, H.R. 6867, com. amdt. and conf. amdt. to H.R. 4566.
    - Striking above provision from H.R. 4566, UP amdt. 1573 to H.R. 4566.
  - High alumina fiber, S. 2396.
  - Hosiery knitting machines, H.R. 6867, conf. amdt. to H.R. 4566.
  - Menthol feedstocks, S. 2982.
  - Needlecraft display models, S. 3017, H.R. 6867, UP amdt. 1573 to H.R. 4566.
  - 1,6 hexanediol, S. 2699.
  - Peppers, hot red, S. 2705, com. amdt. to H.R. 4566.
  - p-Hydroxybenzoic acid, H.R. 6867, conf. amdt. to H.R. 4566.
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